orm **990**

Department of the Treasury
Internal Revenue Service

Return of Organization Exempt From Income Tax

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

Note: *The organization may have to use a copy of this return to satisfy state reporting requirements.*

OMB No. 1545-0047

1998

This Form is Open to Public Inspection

For the 1998 calendar year, OR tax year period beginning , 1998, and ending , 19

Check if:
- ☐ Change of address
- ☐ Initial return
- ☐ Final return
- ☐ Amended return (required also for state reporting)

Please use IRS label or print or type. See Specific Instructions.

C Name of organization: AMERICAN-CANADIAN GENEALOGICAL SOCIETY

Number and street (or P.O. box if mail is not delivered to street address) | Room/suite: P.O. BOX 6478

City or town, state or country, and ZIP+4: MANCHESTER, NH 03108-6478

D Employer identification number: 51 0185878

E Telephone number: (603) 622-1554

F Check ▶ ☐ if exemption application is pending

Type of organization—▶ ☒ Exempt under section 501(c)(3) ◀ (insert number) OR ▶ ☐ section 4947(a)(1) nonexempt charitable trust

Note: ***Section 501(c)(3) exempt organizations and 4947(a)(1) nonexempt charitable trusts MUST attach a completed Schedule A (Form 990).***

H(a) Is this a group return filed for affiliates? ☐ Yes ☒ No

(b) If "Yes," enter the number of affiliates for which this return is filed: ▶ ______

(c) Is this a separate return filed by an organization covered by a group ruling? ☐ Yes ☒ No

I If either box in H is checked "Yes," enter four-digit group exemption number (GEN) ▶ ______

J Accounting method: ☐ Cash ☒ Accrual ☐ Other (specify) ▶

K Check here ▶ ☐ if the organization's gross receipts are normally not more than $25,000. The organization need not file a return with the IRS; but if it received a Form 990 Package in the mail, it should file a return without financial data. **Some states require a complete return.**

Note: *Form 990-EZ may be used by organizations with gross receipts less than $100,000 and total assets less than $250,000 at end of year.*

Part I Revenue, Expenses, and Changes in Net Assets or Fund Balances (See Specific Instructions on page 13.)

1	Contributions, gifts, grants, and similar amounts received:				
a	Direct public support	1a	6656		
b	Indirect public support	1b			
c	Government contributions (grants)	1c			
d	**Total** (add lines 1a through 1c) (attach schedule of contributors) (cash $ ____ noncash $ ____)			1d	6656
2	Program service revenue including government fees and contracts (from Part VII, line 93)			2	44,543
3	Membership dues and assessments			3	61,098
4	Interest on savings and temporary cash investments			4	270
5	Dividends and interest from securities			5	
6a	Gross rents	6a	16,625		
b	Less: rental expenses	6b	—		
c	Net rental income or (loss) (subtract line 6b from line 6a)			6c	16,625
7	Other investment income (describe ▶)			7	
8a	Gross amount from sale of assets other than inventory	(A) Securities:	8a (B) Other:		
b	Less: cost or other basis and sales expenses		8b		
c	Gain or (loss) (attach schedule)		8c		
d	Net gain or (loss) (combine line 8c, columns (A) and (B))			8d	
9	Special events and activities (attach schedule)				
a	Gross revenue (not including $ ____ of contributions reported on line 1a)	9a			
b	Less: direct expenses other than fundraising expenses	9b			
c	Net income or (loss) from special events (subtract line 9b from line 9a)			9c	
10a	Gross sales of inventory, less returns and allowances	10a	1811		
b	Less: cost of goods sold	10b	1461		
c	Gross profit or (loss) from sales of inventory (attach schedule) (subtract line 10b from line 10a)			10c	350
11	Other revenue (from Part VII, line 103)			11	1,870
12	**Total revenue** (add lines 1d, 2, 3, 4, 5, 6c, 7, 8d, 9c, 10c, and 11)			12	131,412
13	Program services (from line 44, column (B))			13	58,771
14	Management and general (from line 44, column (C))			14	53,047
15	Fundraising (from line 44, column (D))			15	143
16	Payments to affiliates (attach schedule)			16	1,868
17	**Total expenses** (add lines 16 and 44, column (A))			17	113,829
18	Excess or (deficit) for the year (subtract line 17 from line 12)			18	17,583
19	Net assets or fund balances at beginning of year (from line 73, column (A))			19	420,183
20	Other changes in net assets or fund balances (attach explanation)			20	3,062
21	Net assets or fund balances at end of year (combine lines 18, 19, and 20)			21	440,828

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 (4) organizations and section 4947(a)(1) nonexempt charitable trusts but optional for others. (See Specific Instructions on page 17.)

	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) (cash $ ______ noncash $ ______)	22				
23	Specific assistance to individuals (attach schedule)	23				
24	Benefits paid to or for members (attach schedule)	24				
25	Compensation of officers, directors, etc.	25				
26	Other salaries and wages	26				
27	Pension plan contributions	27				
28	Other employee benefits	28				
29	Payroll taxes	29				
30	Professional fundraising fees	30				
31	Accounting fees	31				
32	Legal fees	32				
33	Supplies	33	9777	3,634	6,000	143
34	Telephone	34	786		786	
35	Postage and shipping	35	7,793	7,222	571	
36	Occupancy	36	37,668		37,668	
37	Equipment rental and maintenance	37	2,080	907	1,173	
38	Printing and publications	38	30,816	30,816		
39	Travel	39				
40	Conferences, conventions, and meetings	40	16,192	16,192		
41	Interest	41	4,242		4242	
42	Depreciation, depletion, etc. (attach schedule)	42				
43	Other expenses (itemize): a Insurance	43a	2444		2,444	
b	Bank Charges	43b	163		163	
c	Subscriptions	43c				
d		43d				
e		43e				
44	Total functional expenses (add lines 22 through 43) *Organizations completing columns (B)-(D), carry these totals to lines 13-15*	44	111,961	58,771	53,047	143

Reporting of Joint Costs.—Did you report in column (B) (Program services) any joint costs from a combined educational campaign and fundraising solicitation? ▶ ☐ Yes ☒ No

If "Yes," enter **(i)** the aggregate amount of these joint costs $______; **(ii)** the amount allocated to Program services $______; **(iii)** the amount allocated to Management and general $______; and **(iv)** the amount allocated to Fundraising $______

Part III **Statement of Program Service Accomplishments** (See Specific Instructions on page 20.)

What is the organization's primary exempt purpose? ▶ Gather, disseminate & preserve Genealogical data

All organizations must describe their exempt purpose achievements in a clear and concise manner. State the number of clients served, publications issued, etc. Discuss achievements that are not measurable. (Section 501(c)(3) and (4) organizations and 4947(a)(1) nonexempt charitable trusts must also enter the amount of grants and allocations to others.)

		Program Service Expenses (Required for 501(c)(3) and (4) orgs., and 4947(a)(1) trusts; but optional for others.)
a	PUBLICATIONS: The A-C Genealogist is our Quarterly Journal which keeps members informed; Repertoires preserve and disseminate genealogical data; charts, maps and Guides are the tools to record research findings (Grants and allocations $ -0-)	30,816
b	Research Services: Are for our distant members and non-members. The funds are used to increase our research capabilities - we now provide services on-line by computer on the internet (Grants and allocations $ -0-)	638
c	CONFERENCES: Held twice a year, educate and inform members on genealogy and family history as well a period history during the life and times of our ancestors. (Grants and allocations $ -0-)	16,192
d	ARCHIVIST: This fund increases our holdings of genealogical and historical data, repertoires, microfilm, microfiche and CD-Rom's. (Grants and allocations $ -0-)	11,125
e	Other program services (attach schedule) (Grants and allocations $ -0-)	
f	**Total of Program Service Expenses** (should equal line 44, column (B), Program services) ▶	58,771

art IV Balance Sheets (See Specific Instructions on page 20.)

Note: *Where required, attached schedules and amounts within the description column should be for end-of-year amounts only.*

			(A) Beginning of year		(B) End of year
45	Cash—non-interest-bearing		50	45	400
46	Savings and temporary cash investments		50,547	46	10,030
47a	Accounts receivable	47a			
b	Less: allowance for doubtful accounts	47b		47c	244
48a	Pledges receivable	48a			
b	Less: allowance for doubtful accounts	48b		48c	
49	Grants receivable			49	
50	Receivables 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		21,000	52	24,686
53	Prepaid expenses and deferred charges		575	53	-0-
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	237,632	57c	282,630
58	Other assets (describe ▶ Library Holdings)		150,360	58	162,563
59	**Total assets** (add lines 45 through 58) (must equal line 74)		460,164	59	480,553
60	Accounts payable and accrued expenses			60	
61	Grants payable			61	
62	Deferred revenue			62	
63	Loans from officers, directors, trustees, and key employees (attach schedule)			63	
64a	Tax-exempt bond liabilities (attach schedule)			64a	
b	Mortgages and other notes payable (attach schedule)		39,981	64b	39,725
65	Other liabilities (describe ▶)			65	
66	**Total liabilities** (add lines 60 through 65)		39,981	66	39,725
	Organizations that follow SFAS 117, check here ▶ ☐ and complete lines 67 through 69 and lines 73 and 74.				
67	Unrestricted			67	
68	Temporarily restricted			68	
69	Permanently restricted			69	
	Organizations that do not follow SFAS 117, check here ▶ ☐ and complete lines 70 through 74.				
70	Capital stock, trust principal, or current funds		51172	70	10,674
71	Paid-in or capital surplus, or land, building, and equipment fund		237,632	71	412,570
72	Retained earnings, endowment, accumulated income, or other funds		131,379	72	17,584
73	**Total net assets or fund balances** (add lines 67 through 69 OR lines 70 through 72; column (A) must equal line 19 and column (B) must equal line 21)		420,183	73	440,828
74	**Total liabilities and net assets / fund balances** (add lines 66 and 73)		460,164	74	480,553

Form 990 is available for public inspection and, for some people, serves as the primary or sole source of information about a rticular organization. How the public perceives an organization in such cases may be determined by the information presented its return. Therefore, please make sure the return is complete and accurate and fully describes, in Part III, the organization's ograms and accomplishments.

Part IV-A Reconciliation of Revenue per Audited Financial Statements with Revenue per Return (See Specific Instructions, page 22.)

a	Total revenue, gains, and other support per audited financial statements	a	131,412
b	Amounts included on line a but not on line 12, Form 990:		
(1)	Net unrealized gains on investments $		
(2)	Donated services and use of facilities $		
(3)	Recoveries of prior year grants $		
(4)	Other (specify): $		
	Add amounts on lines (1) through (4) ▶	b	
c	Line a minus line b. ▶	c	131,412
d	Amounts included on line 12, Form 990 but not on line a:		
(1)	Investment expenses not included on line 6b, Form 990 $		
(2)	Other (specify): $		
	Add amounts on lines (1) and (2) ▶	d	
e	Total revenue per line 12, Form 990 (line c plus line d) ▶	e	131,412

Part IV-B Reconciliation of Expenses per Audited Financial Statements with Expenses per Return

a	Total expenses and losses per audited financial statements ▶	a	113,829
b	Amounts included on line a but not on line 17, Form 990:		
(1)	Donated services and use of facilities $		
(2)	Prior year adjustments reported on line 20, Form 990 $		
(3)	Losses reported on line 20, Form 990 $		
(4)	Other (specify): $		
	Add amounts on lines (1) through (4) ▶	b	
c	Line a minus line b ▶	c	113,829
d	Amounts included on line 17, Form 990 but not on line a:		
(1)	Investment expenses not included on line 6b, Form 990. $		
(2)	Other (specify): $		
	Add amounts on lines (1) and (2) ▶	d	
e	Total expenses per line 17, Form 990 (line c plus line d) ▶	e	113,829

Part V List of Officers, Directors, Trustees, and Key Employees (List each one even if not compensated; see Specific Instructions on page 22.)

(A) Name and address	(B) Title and average hours per week devoted to position	(C) Compensation (If not paid, enter -0-.)	(D) Contributions to employee benefit plans & deferred compensation	(E) Expense account and other allowances
ALBERT HAMEL CHESTER, NH	PRESIDENT 20	-0-	-0-	-0-
ROLAND MARCHAND HUDSON, NH	VICE-PRESIDENT 10	-0-	-0-	-0-
GERALD LALONDE W. NOTTINGHAM, NH	TREASURER 30	-0-	-0-	-0-
CAROL BELMAIN AUBURN, NH	RECORDING SECRETARY 5	-0-	-0-	-0-
MARY-ANNA PAQUETTE MANCHESTER, NH	CORRESPONDING SECRETARY 20	-0-	-0-	-0-
PAULINE LABBE BEDFORD NH	DIRECTOR 30	-0-	-0-	-0-
CRAIG DONAIS CHELMSFORD, MA	DIRECTOR 5	-0-	-0-	-0-
SAM HARRIS FREMONT, NH	DIRECTOR 5	-0-	-0-	-0-
ANNE-MARIE PERRAULT GOFFSTOWN, NH	DIRECTOR 30	-0-	-0-	-0-
ROBERT MAURIER MANCHESTER, NH	DIRECTOR 5	-0-	-0-	-0-

75 Did any officer, director, trustee, or key employee receive aggregate compensation of more than $100,000 from your organization and all related organizations, of which more than $10,000 was provided by the related organizations? ▶ ☐ Yes ☒ No

If "Yes," attach schedule—see Specific Instructions on page 22.

Part VI Other Information (See Specific Instructions on page 23.)

			Yes	No
76	Did the organization engage in any activity not previously reported to the IRS? If "Yes," attach a detailed description of each activity	76		X
77	Were any changes made in the organizing or governing documents but not reported to the IRS? If "Yes," attach a conformed copy of the changes.	77		X
78a	Did the organization have unrelated business gross income of $1,000 or more during the year covered by this return?	78a		X
b	If "Yes," has it filed a tax return on **Form 990-T** for this year?	78b		
79	Was there a liquidation, dissolution, termination, or substantial contraction during the year? If "Yes," attach a statement	79		X
80a	Is the organization 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?	80a	X	
b	If "Yes," enter the name of the organization ▶ Fr. Leo Begin Chapter ACGS of Lewiston, ME. and check whether it is ☒ exempt OR ☐ nonexempt.			
81a	Enter the amount of political expenditures, direct or indirect, as described in the instructions for line 81. 81a			
b	Did the organization file **Form 1120-POL** for this year?	81b		X
82a	Did the organization receive donated services or the use of materials, equipment, or facilities at no charge or at substantially less than fair rental value?	82a		X
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 the organization comply with the public inspection requirements for returns and exemption applications?	83a	X	
b	Did the organization comply with the disclosure requirements relating to quid pro quo contributions?	83b	X	
84a	Did the organization solicit any contributions or gifts that were not tax deductible?	84a		X
b	If "Yes," did the organization include with every solicitation an express statement that such contributions or gifts were not tax deductible?	84b		
85	*501(c)(4), (5), or (6) organizations.*—**a** Were substantially all dues nondeductible by members?	85a		
b	Did the organization make only in-house lobbying expenditures of $2,000 or less? If "Yes" was answered to either 85a or 85b, **do not** complete 85c through 85h below unless the organization received a waiver for proxy tax owed for the prior year.	85b		
c	Dues, assessments, and similar amounts from members 85c			
d	Section 162(e) lobbying and political expenditures 85d			
e	Aggregate nondeductible amount of section 6033(e)(1)(A) dues notices 85e			
f	Taxable amount of lobbying and political expenditures (line 85d less 85e) 85f			
g	Does the organization elect to pay the section 6033(e) tax on the amount in 85f?	85g		
h	If section 6033(e)(1)(A) dues notices were sent, does the organization agree to add the amount in 85f to its reasonable estimate of dues allocable to nondeductible lobbying and political expenditures for the following tax year?	85h		
86	*501(c)(7) organizations.*—Enter: **a** Initiation fees and capital contributions included on line 12 86a			
b	Gross receipts, included on line 12, for public use of club facilities 86b			
87	*501(c)(12) organizations.*—Enter:			
a	Gross income from members or shareholders 87a			
b	Gross income from other sources. (Do not net amounts due or paid to other sources against amounts due or received from them.) 87b			
88	At any time during the year, did the organization own a 50% or greater interest in a taxable corporation or partnership? If "Yes," complete Part IX	88		X
89a	*501(c)(3) organizations.*—Enter: Amount of tax imposed on the organization during the year under: section 4911 ▶ -0- ; section 4912 ▶ -0- ; section 4955 ▶ -0-			
b	*501(c)(3) and 501(c)(4) organizations.*—Did the organization engage in any section 4958 excess benefit transaction during the year? If "Yes," attach a statement explaining each transaction	89b		X

c Enter: Amount of tax imposed on the organization managers or disqualified persons during the year under sections 4912, 4955, and 4958. ▶

d Enter: Amount of tax on line 89c, above, reimbursed by the organization. ▶

90a List the states with which a copy of this return is filed ▶ NEW HAMPSHIRE

b Number of employees employed in the pay period that includes March 12, 1998 (See instructions.) 90b

91 The books are in care of ▶ GERALD LALONDE, TREASURER Telephone no. ▶ (603) 622-1554
Located at ▶ 4 ELM ST. MANCHESTER, NH ZIP + 4 ▶ 03108-6478

92 *Section 4947(a)(1) nonexempt charitable trusts filing Form 990 in lieu of* **Form 1041**—Check here ▶ ☐
and enter the amount of tax-exempt interest received or accrued during the tax year ▶ 92

Part VII Analysis of Income-Producing Activities (See Specific Instructions on page 27.)

Enter gross amounts unless otherwise indicated.	Unrelated business income (A) Business code	Unrelated business income (B) Amount	Excluded by section 512, 513, or 514 (C) Exclusion code	Excluded by section 512, 513, or 514 (D) Amount	(E) Related or exempt function income
93 Program service revenue:					
a PUBLICATIONS					14,486
b A-C GENEALOGIST					813
c LIBRARY					8,684
d RESEARCH					4,168
e CONFERENCE					16,392
f Medicare/Medicaid payments					
g Fees and contracts from government agencies					
94 Membership dues and assessments					61,098
95 Interest on savings and temporary cash investments					270
96 Dividends and interest from securities					
97 Net rental income or (loss) from real estate:					
a debt-financed property					
b not debt-financed property					
98 Net rental income or (loss) from personal property					
99 Other investment income					
100 Gain or (loss) from sales of assets other than inventory					
101 Net income or (loss) from special events					
102 Gross profit or (loss) from sales of inventory					350
103 Other revenue: a Space Rental					16,625
b Canadian Currency Exchange					1,870
c					
d					
e					
104 Subtotal (add columns (B), (D), and (E))					124,756

105 **Total** (add line 104, columns (B), (D), and (E)) ▶ 124,756

Note: *(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 (See Specific Instructions on page 28.)

Line No. ▼	Explain how each activity for which income is reported in column (E) of Part VII contributed importantly to the accomplishment of the organization's exempt purposes (other than by providing funds for such purposes).
93a	Publications preserve and disseminate genealogical information
93b	The A-C Genealogist keeps members informed about genealogical matters and about publications and tools available for research
93c	The Library is the center of genealogical study and provides research tools and instruction for beginners by experienced volunteers
93d	Research Dept - Traces ancestry by mail for those who cannot come to the Library - the nominal fee is used to purchase more data.
93e	Conferences serve to educate and inform on genealogical/historical matters
102	Sale of inventory - we provide low cost candy + snacks in our lunchroom
103a	Space Rental - State of NH book depository -
103b	Exchange on funds maintained in our Canadian checking Acct.

Part IX Information Regarding Taxable Subsidiaries (Complete this Part if the "Yes" box on line 88 is checked.)

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

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. (See General Instruction U, on page 12.)

▶ Gerald Lalonde | 4-10-99 | ▶ GERALD LALONDE, TREASURER
Signature of officer | Date | Type or print name and title.

Paid Preparer's Use Only

Preparer's signature ▶	Date	Check if self-employed ▶ ☐	Preparer's SSN
Firm's name (or yours if self-employed) and address ▶		EIN ▶	
		ZIP + 4 ▶	

AMERICAN-CANADIAN GENEALOGICAL SOCIETY

SUPLEMENT TO FORM 990 for the year 1998

PART 1 LINE 20 Other changes in net assets or fund balances.

Increase in Merchandise for Resale as a result of the physical inventory taken during the year.	$3062

SCHEDULE A (Form 990)

Department of the Treasury
Internal Revenue Service

Organization Exempt Under Section 501(c)(3)

(Except Private Foundation) and Section 501(e), 501(f), 501(k), 501(n), or Section 4947(a)(1) Nonexempt Charitable Trust

Supplementary Information

See separate instructions.

▶ **Must be completed by the above organizations and attached to their Form 990 or 990-EZ.**

OMB No. 1545-0047

1998

Name of the organization: AMERICAN-CANADIAN GENEALOGICAL SOCIETY, Inc

Employer identification number: 51 : 0185878

Part I Compensation of the Five Highest Paid Employees Other Than Officers, Directors, and Trustees

(See instructions on page 1. List each one. If there are none, enter "None.")

(a) Name and address of each employee paid more than $50,000	(b) Title and average hours per week devoted to position	(c) Compensation	(d) Contributions to employee benefit plans & deferred compensation	(e) Expense account and other allowances
NONE				
Total number of other employees paid over $50,000 ▶				

Part II Compensation of the Five Highest Paid Independent Contractors for Professional Services

(See instructions on page 1. List each one (whether individuals or firms). If there are none, enter "None.")

(a) Name and address of each independent contractor paid more than $50,000	(b) Type of service	(c) Compensation
NONE		
Total number of others receiving over $50,000 for professional services ▶		

art III Statements About Activities

		Yes	No
During the year, has the organization attempted to influence national, state, or local legislation, including any attempt to influence public opinion on a legislative matter or referendum?	1		X
If "Yes," enter the total expenses paid or incurred in connection with the lobbying activities ▶ $ ______ Organizations that made an election under section 501(h) by filing Form 5768 must complete Part VI-A. Other organizations checking "Yes," must complete Part VI-B AND attach a statement giving a detailed description of the lobbying activities.			
: During the year, has the organization, either directly or indirectly, engaged in any of the following acts with any of its trustees, directors, officers, creators, key employees, or members of their families, or with any taxable organization with which any such person is affiliated as an officer, director, trustee, majority owner, or principal beneficiary:			
a Sale, exchange, or leasing of property?	2a		X
b Lending of money or other extension of credit?	2b		X
c Furnishing of goods, services, or facilities?	2c		X
d Payment of compensation (or payment or reimbursement of expenses if more than $1,000)?	2d		X
e Transfer of any part of its income or assets?	2e		X
If the answer to any question is "Yes," attach a detailed statement explaining the transactions.			
Does the organization make grants for scholarships, fellowships, student loans, etc.?	3		X
a Do you have a section 403(b) annuity plan for your employees?	4a		X
b Attach a statement to explain how the organization determines that individuals or organizations receiving grants or loans from it in furtherance of its charitable programs qualify to receive payments. (See instructions on page 2.)			

art IV Reason for Non-Private Foundation Status (See instructions on pages 2 through 4.)

e organization is not a private foundation because it is: (Please check only **ONE** applicable box.)

- ☐ A church, convention of churches, or association of churches. Section 170(b)(1)(A)(i).
- ☐ A school. Section 170(b)(1)(A)(ii). (Also complete Part V, page 4.)
- ☐ A hospital or a cooperative hospital service organization. Section 170(b)(1)(A)(iii).
- ☐ A Federal, state, or local government or governmental unit. Section 170(b)(1)(A)(v).
- ☐ A medical research organization operated in conjunction with a hospital. Section 170(b)(1)(A)(iii). **Enter the hospital's name, city, and state** ▶ ______
- ☐ An organization operated for the benefit of a college or university owned or operated by a governmental unit. Section 170(b)(1)(A)(iv). (Also complete the **Support Schedule** in Part IV-A.)
- a ☐ An organization that normally receives a substantial part of its support from a governmental unit or from the general public. Section 170(b)(1)(A)(vi). (Also complete the **Support Schedule** in Part IV-A.)
- b ☐ A community trust. Section 170(b)(1)(A)(vi). (Also complete the **Support Schedule** in Part IV-A.)
- ☐ An organization that normally receives: **(1) more than 33⅓%** of its support from contributions, membership fees, and gross receipts from activities related to its charitable, etc., functions—subject to certain exceptions, and **(2) no more than 33⅓%** of its support from gross investment income and unrelated business taxable income (less section 511 tax) from businesses acquired by the organization after June 30, 1975. See section 509(a)(2). (Also complete the **Support Schedule** in Part IV-A.)
- ☐ An organization that is not controlled by any disqualified persons (other than foundation managers) and supports organizations described in: **(1)** lines 5 through 12 above; or **(2)** section 501(c)(4), (5), or (6), if they meet the test of section 509(a)(2). (See section 509(a)(3).)

Provide the following information about the supported organizations. (See instructions on page 4.)

(a) Name(s) of supported organization(s)	**(b)** Line number from above

- ☐ An organization organized and operated to test for public safety. Section 509(a)(4). (See instructions on page 4.)

Part IV-A Support Schedule (Complete only if you checked a box on line 10, 11, or 12.) ***Use cash method of accounting.***
Note: *You may use the worksheet in the instructions for converting from the accrual to the cash method of accounting.*

Calendar year (or fiscal year beginning in) ▶	(a) 1997	(b) 1996	(c) 1995	(d) 1994	(e) Total
15 Gifts, grants, and contributions received. (Do not include unusual grants. See line 28.)	5,824	17,061	27,744	43,565	94194
16 Membership fees received	61,185	55,588	41,152	40,652	198,577
17 Gross receipts from admissions, merchandise sold or services performed, or furnishing of facilities in any activity that is not a business unrelated to the organization's charitable, etc., purpose	40965	48,452	35,686	25,983	151,086
18 Gross income from interest, dividends, amounts received from payments on securities loans (section 512(a)(5)), rents, royalties, and unrelated business taxable income (less section 511 taxes) from businesses acquired by the organization after June 30, 1975	260	195	1,180	791	2426
19 Net income from unrelated business activities not included in line 18					
20 Tax revenues levied for the organization's benefit and either paid to it or expended on its behalf					
21 The value of services or facilities furnished to the organization by a governmental unit without charge. Do not include the value of services or facilities generally furnished to the public without charge					
22 Other income. Attach a schedule. Do not include gain or (loss) from sale of capital assets					
23 Total of lines 15 through 22	108,234	121,296	105,762	110,991	446283
24 Line 23 minus line 17	67,269	72,844	70,076	85,008	295197
25 Enter 1% of line 23	1,082	1,213	1,058	1,110	

26 **Organizations described on lines 10 or 11:** a Enter 2% of amount in column (e), line 24 ▶ **26a**

b Attach a list (which is not open to public inspection) showing the name of and amount contributed by each person (other than a governmental unit or publicly supported organization) whose total gifts for 1994 through 1997 exceeded the amount shown in line 26a. Enter the sum of all these excess amounts ▶ **26b**

c Total support for section 509(a)(1) test: Enter line 24, column (e) ▶ **26c**

d Add: Amounts from column (e) for lines: 18 ______ 19 ______ 22 ______ 26b ______ ▶ **26d**

e Public support (line 26c minus line 26d total) ▶ **26e**

f **Public support percentage (line 26e (numerator) divided by line 26c (denominator))** ▶ **26f** %

27 **Organizations described on line 12:** a For amounts included in lines 15, 16, and 17 that were received from a "disqualified person," attach a list to show the name of, and total amounts received in each year from, each "disqualified person." Enter the sum of such amounts for each year:

(1997) -0- (1996) -0- (1995) -0- (1994) -0-

b For any amount included in line 17 that was received from a nondisqualified person, attach a list to show the name of, and amount received for each year, that was more than the **larger** of **(1)** the amount on line 25 for the year or **(2)** $5,000. (Include in the list organizations described in lines 5 through 11, as well as individuals.) After computing the difference between the amount received and the larger amount described in **(1)** or **(2)**, enter the sum of these differences (the excess amounts) for each year:

(1997) -0- (1996) -0- (1995) -0- (1994) -0-

c Add: Amounts from column (e) for lines: 15 94,194 16 198,577 17 151,086 20 — 21 — ▶ **27c** 443,857

d Add: Line 27a total -0- and line 27b total -0- ▶ **27d** -0-

e Public support (line 27c total minus line 27d total) ▶ **27e** 443,857

f Total support for section 509(a)(2) test: Enter amount on line 23, column (e) ▶ **27f** 446,283

g **Public support percentage (line 27e (numerator) divided by line 27f (denominator))** ▶ **27g** 99.46 %

h **Investment income percentage (line 18, column (e) (numerator) divided by line 27f (denominator))** ▶ **27h** 0.54 %

28 **Unusual Grants:** For an organization described in line 10, 11, or 12 that received any unusual grants during 1994 through 1997, attach a list (which is not open to public inspection) for each year showing the name of the contributor, the date and amount of the grant, and a brief description of the nature of the grant. Do not include these grants in line 15. (See instructions on page 4.)

Part V **Private School Questionnaire** (See instructions on page 4.)
(To be completed ONLY by schools that checked the box on line 6 in Part IV)

			Yes	No
29	Does the organization have a racially nondiscriminatory policy toward students by statement in its charter, bylaws, other governing instrument, or in a resolution of its governing body?	29		
30	Does the organization include a statement of its racially nondiscriminatory policy toward students in all its brochures, catalogues, and other written communications with the public dealing with student admissions, programs, and scholarships?	30		
31	Has the organization publicized its racially nondiscriminatory policy through newspaper or broadcast media during the period of solicitation for students, or during the registration period if it has no solicitation program, in a way that makes the policy known to all parts of the general community it serves?. If "Yes," please describe; if "No," please explain. (If you need more space, attach a separate statement.)	31		
32	Does the organization maintain the following:			
a	Records indicating the racial composition of the student body, faculty, and administrative staff?	32a		
b	Records documenting that scholarships and other financial assistance are awarded on a racially nondiscriminatory basis?	32b		
c	Copies of all catalogues, brochures, announcements, and other written communications to the public dealing with student admissions, programs, and scholarships?	32c		
d	Copies of all material used by the organization or on its behalf to solicit contributions? If you answered "No" to any of the above, please explain. (If you need more space, attach a separate statement.)	32d		
33	Does the organization discriminate by race in any way with respect to:			
a	Students' rights or privileges?	33a		
b	Admissions policies?	33b		
c	Employment of faculty or administrative staff?	33c		
d	Scholarships or other financial assistance?	33d		
e	Educational policies?	33e		
f	Use of facilities?	33f		
g	Athletic programs?	33g		
h	Other extracurricular activities? If you answered "Yes" to any of the above, please explain. (If you need more space, attach a separate statement.)	33h		
34a	Does the organization receive any financial aid or assistance from a governmental agency?	34a		
b	Has the organization's right to such aid ever been revoked or suspended? If you answered "Yes" to either 34a or b, please explain using an attached statement.	34b		
35	Does the organization certify that it has complied with the applicable requirements of sections 4.01 through 4.05 of Rev. Proc. 75-50, 1975-2 C.B. 587, covering racial nondiscrimination? If "No," attach an explanation	35		

Part VI-A **Lobbying Expenditures by Electing Public Charities** (See instructions on page 6.)
(To be completed **ONLY** by an eligible organization that filed Form 5768)

neck here ▶ a ☐ if the organization belongs to an affiliated group.
neck here ▶ b ☐ if you checked "a" above and "limited control" provisions apply.

Limits on Lobbying Expenditures (The term "expenditures" means amounts paid or incurred.)		(a) Affiliated group totals	(b) To be completed for ALL electing organizations
6 Total lobbying expenditures to influence public opinion (grassroots lobbying)	36		
7 Total lobbying expenditures to influence a legislative body (direct lobbying)	37		
8 Total lobbying expenditures (add lines 36 and 37)	38		
9 Other exempt purpose expenditures	39		
0 Total exempt purpose expenditures (add lines 38 and 39)	40		
1 Lobbying nontaxable amount. Enter the amount from the following table—			
If the amount on line 40 is— / **The lobbying nontaxable amount is—**			
Not over $500,000 — 20% of the amount on line 40			
Over $500,000 but not over $1,000,000 — $100,000 plus 15% of the excess over $500,000			
Over $1,000,000 but not over $1,500,000 — $175,000 plus 10% of the excess over $1,000,000	41		
Over $1,500,000 but not over $17,000,000 — $225,000 plus 5% of the excess over $1,500,000			
Over $17,000,000 — $1,000,000			
2 Grassroots nontaxable amount (enter 25% of line 41)	42		
3 Subtract line 42 from line 36. Enter -0- if line 42 is more than line 36	43		
4 Subtract line 41 from line 38. Enter -0- if line 41 is more than line 38	44		

Caution: *If there is an amount on either line 43 or line 44, you must file Form 4720.*

4-Year Averaging Period Under Section 501(h)

(Some organizations that made a section 501(h) election do not have to complete all of the five columns below. See the instructions for lines 45 through 50 on page 7.)

	Lobbying Expenditures During 4-Year Averaging Period				
Calendar year (or fiscal year beginning in) ▶	(a) 1998	(b) 1997	(c) 1996	(d) 1995	(e) Total
5 Lobbying nontaxable amount					
6 Lobbying ceiling amount (150% of line 45(e))					
7 Total lobbying expenditures					
8 Grassroots nontaxable amount					
9 Grassroots ceiling amount (150% of line 48(e))					
0 Grassroots lobbying expenditures					

Part VI-B **Lobbying Activity by Nonelecting Public Charities**
(For reporting only by organizations that did not complete Part VI-A) (See instructions on page 8.)

During the year, did the organization attempt to influence national, state or local legislation, including any attempt to influence public opinion on a legislative matter or referendum, through the use of:	Yes	No	Amount
a Volunteers			
b Paid staff or management (Include compensation in expenses reported on lines c through h.)			
c Media advertisements			
d Mailings to members, legislators, or the public			
e Publications, or published or broadcast statements			
f Grants to other organizations for lobbying purposes			
g Direct contact with legislators, their staffs, government officials, or a legislative body			
h Rallies, demonstrations, seminars, conventions, speeches, lectures, or any other means			
i Total lobbying expenditures (add lines c through h)			

If "Yes" to any of the above, also attach a statement giving a detailed description of the lobbying activities.

Part VII Information Regarding Transfers To and Transactions and Relationships With Noncharitable Exempt Organizations

51 Did the reporting organization directly or indirectly engage in any of the following with any other organization described in section 501(c) of the Code (other than section 501(c)(3) organizations) or in section 527, relating to political organizations?

		Yes	No
a Transfers from the reporting organization to a noncharitable exempt organization of:			
(i) Cash	51a(i)		X
(ii) Other assets	a(ii)		X
b Other transactions:			
(i) Sales of assets to a noncharitable exempt organization	b(i)		X
(ii) Purchases of assets from a noncharitable exempt organization	b(ii)		X
(iii) Rental of facilities or equipment	b(iii)		X
(iv) Reimbursement arrangements	b(iv)		X
(v) Loans or loan guarantees	b(v)		X
(vi) Performance of services or membership or fundraising solicitations	b(vi)		X
c Sharing of facilities, equipment, mailing lists, other assets, or paid employees	c		X

d If the answer to any of the above is "Yes," complete the following schedule. Column (b) should always show the fair market value of the goods, other assets, or services given by the reporting organization. If the organization received less than fair market value in any transaction or sharing arrangement, show in column (d) the value of the goods, other assets, or services received:

(a) Line no.	(b) Amount involved	(c) Name of noncharitable exempt organization	(d) Description of transfers, transactions, and sharing arrangements

52a Is the organization directly or indirectly affiliated with, or related to, one or more tax-exempt organizations described in section 501(c) of the Code (other than section 501(c)(3)) or in section 527? ▶ ☐ Yes ☒ No

b If "Yes," complete the following schedule:

(a) Name of organization	(b) Type of organization	(c) Description of relationship

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AMERICAN-CANADIAN GENEALOGICAL SOCIETY
INCOME & EXPENSE
January through December 1998

410

	Jan - Dec '98		
Income			
1.0 MEMBERSHIP			
1.1 Dues	61,098.00		
Total 1.0 MEMBERSHIP	61,098.00	3	94
2.0 PUBLICATIONS			
2.2 AFGS Income	20.00		
2.3 Repertoires	7,763.20		
2.4 Index & Holdings	343.00		
2.5 Jette	6,360.00		
Total 2.0 PUBLICATIONS	14,486.20	2	93a
3.0 GENEALOGIST			
3.1 Back Issues	712.80		
3.2 Advertising	100.00		
Total 3.0 GENEALOGIST	812.80	2	93b
4.0 LIBRARY			
4.1 All Copies	3,778.96		
4.2 Maps-Charts-Guides	2,674.89	2	93c
4.3 Guest Fees	2,230.00		
4.5 Beverages	931.95		
4.6 Candy/Snacks	778.20		102
4.7 Hats	76.00		
4.8 Gift Certificates	25.00		
4.9 Other	773.50	12 (part of 7.2)	
Total 4.0 LIBRARY	11,268.50		
5.0 RESEARCH			
5.1 RS Income	4,038.60		
5.2 Parchemin	525.00 -396 = 4148		
Total 5.0 RESEARCH	4,563.60	2	93d
6.0 CONFERENCE			
6.1 Attend Fees	14,282.00		
6.2 Advertising	1,610.00		
6.4 Vendor Booth	500.00		
Total 6.0 CONFERENCE	16,392.00	2	93e
7.0 SOCIETY			
7.2 Bldg Fund	4,558.77	12	
7.3 Book Fund	1,323.50		
7.6 Ckg Act Int	131.29		
7.7 Bld Fnd Int	120.42	4	95
7.8 Sav Act Int	17.90		
7.9 Other	1,871.67		103b
Total 7.0 SOCIETY	8,023.55		
8.0 BUILDING			
8.1 Rental Inc	16,625.00		
Total 8.0 BUILDING	16,625.00	2	103a
Total Income	133,269.65		

03/28/99

AMERICAN-CANADIAN GENEALOGICAL SOCIETY
INCOME & EXPENSE
January through December 1998

	Jan - Dec '98	
Gross Profit	133,269.65	
Expense		
11.0 MEMBERSHIP		
11.1 Postage	1,400.00	35b
11.2 Supplies	129.41	33b
11.3 Maine	1,868.20	16
Total 11.0 MEMBERSHIP	3,397.61	
12.0 PUBLICATIONS		
12.1 Postage	414.79	35b
12.2 Supplies	423.53	33b
12.3 Print Reps	5,675.03	38b
12.4 Index & Holdings	465.50	38b
12.5 Jette	3,559.00	38b
Total 12.0 PUBLICATIONS	10,537.85	
13.0 GENEALOGIST		
13.1 Postage	4,151.15	35b
13.2 Supplies	598.14	33b
13.3 Printing	19,469.00	38b
Total 13.0 GENEALOGIST	24,218.29	
14.0 LIBRARY		
14.1 Postage	50.21	35b
14.2 Supplies	893.35	33b
14.3 Equip Maint	907.51	37b
14.4 Print Maps & Info	302.50	38b
14.5 Beverages	441.00	10b
14.6 Candy/Snacks	1,020.43	10b
14.9 Other	54.07	33b
Total 14.0 LIBRARY	3,669.07	
15.0 RESEARCH		
15.1 Postage	207.24	35b
15.2 Supplies	35.38	33b (-2 -93d)
15.3 Returns	395.50	-395.50 = 0 (Ded From income)
15.4 Parchemin	1,500.00	33b
Total 15.0 RESEARCH	2,138.12	-396 = 1743
16.0 CONFERENCE		
16.1 Postage	2,343.56	998.5b 35b (1345.00 -38b)
16.3 ~~Raffle Prizes~~	100.00	40b
16.4 Speakers	2,748.18	40b
16.5 Caterer & Refreshments	11,686.62	40b
16.9 Other	1,656.88	40b
Total 16.0 CONFERENCE	18,535.24	
17.0 SOCIETY		
17.1 Postage	571.19	35c
17.2 Supplies	3,940.16	33c
17.3 Telephone	785.78	34c
17.4 Work Comp Ins	-58.00	43c
17.5 Liab Ins	1,222.00	43c

AMERICAN-CANADIAN GENEALOGICAL SOCIETY
INCOME & EXPENSE
January through December 1998

03/28/99

	Jan - Dec '98	
17.6 Bad Checks	60.00	43 C
17.7 Bank Charge	102.88	43 C
17.8 Fund Expense	143.30	33 d
17.9 Other	3,232.77	
Total 17.0 SOCIETY	10,000.08	
18.0 BUILDING		
18.1 Heat	6,664.29	36 C
18.2 Electricity	2,910.15	36 C
18.3 Water-Sewer	514.32	36 C
18.4 Fire Ins.	1,280.00	43 C
18.5 Maint-Repair	24,819.33	36 C
18.6 Fire Protect	480.00	36 C
18.7 Snow-Grass	2,280.00	36 C
18.8 Loan Interest	4,241.63	41 C
Total 18.0 BUILDING	43,189.72	
Uncategorized Expenses	0.00	
Total Expense	115,685.98	
Net Income	**17,583.67**	

Repair Equipment 1173. 37b

Misc. 2060 33c