

Return of Organization Exempt From Income Tax

2004

Under section 501(c), 527, or 4947(a)(1) of the Internal Revenue Code (except black lung benefit trust or private foundation)

Open to Public Inspection

Department of the Treasury
Internal Revenue Service

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

A For the 2004 calendar year

- B** Check if applicable:
- Address change
 - Name change
 - Initial return
 - Final return
 - Amended return
 - Application pending

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

#132336 *****AUTO**5-DIGIT 03108
AMERICAN-CANADIAN GENEALOGICAL SOCIETY OF NEW HAMPSHIRE INC
PO BOX 6478
MANCHESTER NH 03108-6478

I
R
S
P 91
B 16

D Employer identification number

51:0185878

E Telephone number

(603) 622-1554

F Accounting method: Cash Accrual

Other (specify) ▶

G Website: ▶

WWW.ACGS.ORG

J Organization type (check only one) ▶ 501(c) () ◀ (insert no.) 4947(a)(1) or 527

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 the organization received a Form 990 Package in the mail, it should file a return without financial data. Some states require a complete return.

L Gross receipts: Add lines 6b, 8b, 9b, and 10b to line 12 ▶

H and I are not applicable to section 527 organizations.

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

H(b) If "Yes," enter number of affiliates ▶

H(c) Are all affiliates included? Yes No (If "No," attach a list. See instructions.)

H(d) Is this a separate return filed by an organization covered by a group ruling? Yes No

I Group Exemption Number ▶

M Check if the organization is not required to attach Sch. B (Form 990, 990-EZ, or 990-PF).

Part I Revenue, Expenses, and Changes in Net Assets or Fund Balances (See page 18 of the instructions.)

Revenue	1 Contributions, gifts, grants, and similar amounts received:			
	a Direct public support	1a	4322.34	
	b Indirect public support	1b		
	c Government contributions (grants)	1c		
	d Total (add lines 1a through 1c) (cash \$ _____ noncash \$ _____)	1d	4322.34	
	2 Program service revenue including government fees and contracts (from Part VII, line 93)	2	33666.59	
	3 Membership dues and assessments	3	56056.55	
	4 Interest on savings and temporary cash investments	4	116.97	
	5 Dividends and interest from securities	5		
	6a Gross rents	6a	9625.00	
	b Less: rental expenses	6b		
	c Net rental income or (loss) (subtract line 6b from line 6a)	6c	9625.00	
7 Other investment income (describe ▶)	7			
	8a Gross amount from sales of assets other than inventory	(A) Securities		(B) Other
	b Less: cost or other basis and sales expenses	8a		
	c Gain or (loss) (attach schedule)	8b		
	d Net gain or (loss) (combine line 8c, columns (A) and (B))	8c		
	9 Special events and activities (attach schedule). If any amount is from gaming, check here <input type="checkbox"/>			
	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	572.42	
	b Less: cost of goods sold	10b	243.29	
	c Gross profit or (loss) from sales of inventory (attach schedule) (subtract line 10b from line 10a)	10c	329.13	
	11 Other revenue (from Part VII, line 103)	11	4307.58	
12 Total revenue (add lines 1d, 2, 3, 4, 5, 6c, 7, 8d, 9c, 10c, and 11)	12	108424.16		
Expenses	13 Program services (from line 44, column (B))	13	50357.26	
	14 Management and general (from line 44, column (C))	14	36609.89	
	15 Fundraising (from line 44, column (D))	15	75.00	
	16 Payments to affiliates (attach schedule)	16		
	17 Total expenses (add lines 16 and 44, column (A))	17	87042.15	
Net Assets	18 Excess or (deficit) for the year (subtract line 17 from line 12)	18	21382.01	
	19 Net assets or fund balances at beginning of year (from line 73, column (A))	19	646148.14	
	20 Other changes in net assets or fund balances (attach explanation). <i>INS. CLAIM.</i>	20	2616.26	
	21 Net assets or fund balances at end of year (combine lines 18, 19, and 20)	21	670146.41	

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 page 22 of the 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) (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	1979.59	1157.31	822.28
34	Telephone	34	142916		135416
35	Postage and shipping	35	623220	575745	47475
36	Occupancy	36	2921193		2921193
37	Equipment rental and maintenance	37	185214	1852.14	
38	Printing and publications	38	36006.07	36006.07	
39	Travel	39			
40	Conferences, conventions, and meetings	40	3246.89	3246.89	
41	Interest	41			
42	Depreciation, depletion, etc. (attach schedule)	42			
43	Other expenses not covered above (itemize): a	43a			
b	Dis. Chgs.	43b	16.55	16.55	*
c	Mag. + Books	43c	423700		4237.00
d	Subscription	43d	550.50	550.50	
e	Con. CE fees	43e	1770.35	1770.35	
44	Total functional expenses (add lines 22 through 43). Organizations completing columns (B)-(D), carry these totals to lines 13-15.	44	86532.38	50357.26	36100.12

Joint Costs. Check if you are following SOP 98-2.

Are any joint costs from a combined educational campaign and fundraising solicitation reported in (B) Program services? 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 page 25 of the instructions.)

What is the organization's primary exempt purpose? <input checked="" type="checkbox"/> Gather, publish, preserve, & disseminate data		Program Service Expenses (Required for 501(c)(3) and (4) orgs., and 4947(a)(1) trusts; but optional for others.)
a	PUBLICATIONS—A-C GENEALOGIST – (quarterly publication)	
	Repertoires – Preservation and dissemination of church vital statistics.	-0-) 40312.33
	Charts & Maps – to record research and findings	
b	GENEALOGICAL RESEARCH – For distant members and non-members.	-0-) 280.30
c	CONFERENCES – Workshops for starting genealogists and students (held bi-annually).	-0-) 8815.81
d	ARCHIVIST – Increase our library holdings of genealogical and historical data.	
	(Grants and allocations \$	-0-) 948.82
e	Other program services (attach schedule) (Grants and allocations \$	-0-) -
f	Total of Program Service Expenses (should equal line 44, column (B), Program services).	50357.26

Part IV Balance Sheets (See page 25 of the instructions.)

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
Assets	45 Cash—non-interest-bearing	350 -	45	350 -
	46 Savings and temporary cash investments	70540.14	46	77348.45
	47a Accounts receivable		47a	
	b Less: allowance for doubtful accounts	67.31	47c	17.31
	48a Pledges receivable		48a	
	b Less: allowance for doubtful accounts		48b	
	48c		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		51c	
	52 Inventories for sale or use	64908.85	52	64908.85
	53 Prepaid expenses and deferred charges		53	
	54 Investments—securities (attach schedule) <input type="checkbox"/> Cost <input type="checkbox"/> FMV		54	
55a Investments—land, buildings, and equipment: basis		55a		
b Less: accumulated depreciation (attach schedule)		55b		
55c		55c		
56 Investments—other (attach schedule)		56		
57a Land, buildings, and equipment: basis		57a		
b Less: accumulated depreciation (attach schedule)		57b		
57c	303415.00	57c	319706.14	
58 Other assets (describe <input type="checkbox"/>)	206866.84	58	207815.66	
59 Total assets (add lines 45 through 58) (must equal line 74)	646148.14	59	670146.41	
Liabilities	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)		64b	
	65 Other liabilities (describe <input type="checkbox"/>)		65	
66 Total liabilities (add lines 60 through 65)		66		
Net Assets or Fund Balances	Organizations that follow SFAS 117, check here <input type="checkbox"/> 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 <input type="checkbox"/> and complete lines 70 through 74.			
	70 Capital stock, trust principal, or current funds	2912284	70	21382.01
	71 Paid-in or capital surplus, or land, building, and equipment fund	51624970	71	516673.46
	72 Retained earnings, endowment, accumulated income, or other funds	100639.60	72	132090.94
	73 Total net assets or fund balances (add lines 67 through 69 or lines 70 through 72; column (A) must equal line 19; column (B) must equal line 21)	646148.14	73	670146.41
	74 Total liabilities and net assets / fund balances (add lines 66 and 73)	646148.14	74	670146.41

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

Part IV-A Reconciliation of Revenue per Audited Financial Statements with Revenue per Return (See page 27 of the instructions.)

a Total revenue, gains, and other support per audited financial statements **a**

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**

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**

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

a Total expenses and losses per audited financial statements **a**

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**

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**

Part V List of Officers, Directors, Trustees, and Key Employees (List each one even if not compensated; see page 27 of the instructions.)

(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
PAULINE CUSSON PRES. NEW BOSTON, NH	20	-0-	-0-	-0-
JULIE L SMITH V-PRES MANCHESTER, NH	15	-0-	-0-	-0-
PAUL R LAMBERT TREAS CONCORD, NH	25	-0-	-0-	-0-
LORETTE LEAFE CORR. SEC. MANCHESTER, NH	15	-0-	-0-	-0-
MURIEL NORMAND REC. SEC. WINDHAM, NH	10	-0-	-0-	-0-
ROCHARD GUILMETTE DIR. HUDSON, NH	10	-0-	-0-	-0-
CONSTANCE HAMEL DIR. CHESTER, NH	10	-0-	-0-	-0-
GERARD SAVARD DIR. SALEM NH	10	-0-	-0-	-0-
GERALD LALONDE DIR. W. NOTTINGHAM NH	10	-0-	-0-	-0-
JEANNE BOISVERT DIR. MANCHESTERR, NH	10	-0-	-0-	-0-
LORRAINE HUPPE DIR. MANCHESTER, NH	10	-0-	-0-	-0-
ROGER LANCTOT DIR NEW BOSTON, NH	10	-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 page 28 of the instructions.

Part VI Other Information (See page 28 of the instructions.)

		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.		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.		X
78a	Did the organization have unrelated business gross income of \$1,000 or more during the year covered by this return?		X
b	If "Yes," has it filed a tax return on Form 990-T for this year?		
79	Was there a liquidation, dissolution, termination, or substantial contraction during the year? If "Yes," attach a statement	X	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?		X
b	If "Yes," enter the name of the organization ▶ _____ _____ and check whether it is <input type="checkbox"/> exempt or <input type="checkbox"/> nonexempt.		
81a	Enter direct and indirect political expenditures. See line 81 instructions 81a - 0 -		
b	Did the organization file Form 1120-POL for this year?		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?		
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 in Part III.) 82b		
83a	Did the organization comply with the public inspection requirements for returns and exemption applications?	X	
b	Did the organization comply with the disclosure requirements relating to quid pro quo contributions?	X	
84a	Did the organization solicit any contributions or gifts that were not tax deductible?		X
b	If "Yes," did the organization include with every solicitation an express statement that such contributions or gifts were not tax deductible?		
85	501(c)(4), (5), or (6) organizations. a Were substantially all dues nondeductible by members?		
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.		
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 on line 85f?		
h	If section 6033(e)(1)(A) dues notices were sent, does the organization agree to add the amount on line 85f to its reasonable estimate of dues allocable to nondeductible lobbying and political expenditures for the following tax year?		
86	501(c)(7) orgs. 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) orgs. 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, or an entity disregarded as separate from the organization under Regulations sections 301.7701-2 and 301.7701-3? If "Yes," complete Part IX		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) orgs. Did the organization engage in any section 4958 excess benefit transaction during the year or did it become aware of an excess benefit transaction from a prior year? If "Yes," attach a statement explaining each transaction		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, 2004 (See instructions.) 90b _____		
91	The books are in care of ▶ PAUL R. LAMBERT Telephone no. ▶ (603) 672-1554 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. ▶ <input type="checkbox"/> and enter the amount of tax-exempt interest received or accrued during the tax year . . . ▶ 92		

Part VII Analysis of Income-Producing Activities (See page 33 of the instructions.)

Note: Enter gross amounts unless otherwise indicated.

	Unrelated business income		Excluded by section 512, 513, or 514		(E) Related or exempt function income
	(A) Business code	(B) Amount	(C) Exclusion code	(D) Amount	
93 Program service revenue:					
a Publications					20847.21
b Quarterly Journals					873.74
c Library					4416.58
d Research					4861.00
e Confa Workshop					2568.00
f Medicare/Medicaid payments					
g Fees and contracts from government agencies					
94 Membership dues and assessments					56056.55
95 Interest on savings and temporary cash investments					11997
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					329.13
101 Net income or (loss) from special events					
102 Gross profit or (loss) from sales of inventory					
103 Other revenue: a Space Rental					9625.00
b Currency Ex					4098.75
c Donations					4528.23
d					
e					
104 Subtotal (add columns (B), (D), and (E))					108424.16
105 Total (add line 104, columns (B), (D), and (E))					108424.16

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 page 34 of the instructions.)

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).
93	PROGRAM SERVICES - Collect, Preserve, disseminate genealogical data.
94	MEMBERSHIP DUES - Includes payments for quarterly journal.
103	SPACE RENTAL - To State of New Hampshire for book depository

Part IX Information Regarding Taxable Subsidiaries and Disregarded Entities (See page 34 of the instructions.)

(A) Name, address, and EIN of corporation, partnership, or disregarded entity	(B) Percentage of ownership interest	(C) Nature of activities	(D) Total income	(E) End-of-year assets
	%			
	%			
	%			
	%			

Part X Information Regarding Transfers Associated with Personal Benefit Contracts (See page 34 of the instructions.)

- (a) Did the organization, during the year, receive any funds, directly or indirectly, to pay premiums on a personal benefit contract? Yes No
 - (b) Did the organization, during the year, pay premiums, directly or indirectly, on a personal benefit contract? Yes No
- Note: If "Yes" to (b), file Form 8870 and Form 4720 (see instructions).

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.

Please Sign Here
 Signature of officer: Paul R. Lambert Treas Date: 3-24-05
 Type or print name and title: Paul R. Lambert

Paid Preparer's Use Only
 Preparer's signature: _____ Date: _____ Check if self-employed:
 Firm's name (or yours if self-employed), address, and ZIP + 4: _____ EIN: _____ Preparer's SSN or PTIN (See Gen. Inst. W): _____
 Phone no.: _____

SCHEDULE A
(Form 990 or 990-EZ)

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.)

OMB No. 1545-0047

2004

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

Name of the organization

Employer identification number

Part I Compensation of the Five Highest Paid Employees Other Than Officers, Directors, and Trustees
(See page 1 of the instructions. 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 page 2 of the instructions. 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

Total number of others receiving over \$50,000 for professional services ▶

Part III Statements About Activities (See page 2 of the instructions.)

	Yes	No
1 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? If "Yes," enter the total expenses paid or incurred in connection with the lobbying activities ▶ \$ _____ (Must equal amounts on line 38, Part VI-A, or line i of Part VI-B.)		X
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.		
2 During the year, has the organization, either directly or indirectly, engaged in any of the following acts with any substantial contributors, 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? (If the answer to any question is "Yes," attach a detailed statement explaining the transactions.)		
a Sale, exchange, or leasing of property?		X
b Lending of money or other extension of credit?		X
c Furnishing of goods, services, or facilities?		X
d Payment of compensation (or payment or reimbursement of expenses if more than \$1,000)?		X
e Transfer of any part of its income or assets?		X
3a Do you make grants for scholarships, fellowships, student loans, etc.? (If "Yes," attach an explanation of how you determine that recipients qualify to receive payments.)		X
b Do you have a section 403(b) annuity plan for your employees?		X
4a Did you maintain any separate account for participating donors where donors have the right to provide advice on the use or distribution of funds?		X
b Do you provide credit counseling, debt management, credit repair, or debt negotiation services?		X

Part IV Reason for Non-Private Foundation Status (See pages 3 through 6 of the instructions.)

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

- 5** A church, convention of churches, or association of churches. Section 170(b)(1)(A)(i).
- 6** A school. Section 170(b)(1)(A)(ii). (Also complete Part V.)
- 7** A hospital or a cooperative hospital service organization. Section 170(b)(1)(A)(iii).
- 8** A Federal, state, or local government or governmental unit. Section 170(b)(1)(A)(v).
- 9** A medical research organization operated in conjunction with a hospital. Section 170(b)(1)(A)(iii). Enter the hospital's name, city, and state ▶ _____
- 10** 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.)
- 11a** 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.)
- 11b** A community trust. Section 170(b)(1)(A)(vi). (Also complete the **Support Schedule** in Part IV-A.)
- 12** An organization that normally receives: (1) more than 33 1/3% 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 33 1/3% 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.)
- 13** 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 page 5 of the instructions.)

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

- 14** An organization organized and operated to test for public safety. Section 509(a)(4). (See page 5 of the instructions.)

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) 2003	(b) 2002	(c) 2001	(d) 2000	(e) Total
15 Gifts, grants, and contributions received. (Do not include unusual grants. See line 28.)	7899	6316	14945	7244	36404
16 Membership fees received	61242	61242	61627	63796	247907
17 Gross receipts from admissions, merchandise sold or services performed, or furnishing of facilities in any activity that is related to the organization's charitable, etc., purpose	36136	22493	34535	35551	128705
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	212	250	139	811	1512
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	105489	90291	111241	107402	414423
24 Line 23 minus line 17	69353	66808	76696	71851	284708
25 Enter 1% of line 23	1054	903	1112	1074	

26 Organizations described on lines 10 or 11: a Enter 2% of amount in column (e), line 24 ▶ **26a** 5694

b Prepare a list for your records to show the name of and amount contributed by each person (other than a governmental unit or publicly supported organization) whose total gifts for 2000 through 2003 exceeded the amount shown in line 26a. Do not file this list with your return. Enter the total 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," prepare a list for your records to show the name of, and total amounts received in each year from, each "disqualified person." Do not file this list with your return. Enter the sum of such amounts for each year:

(2003) - 0 - (2002) - 0 - (2001) - 0 - (2000) - 0 -

b For any amount included in line 17 that was received from each person (other than "disqualified persons"), prepare a list for your records 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.) Do not file this list with your return. 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:

(2003) - 0 - (2002) - 0 - (2001) - 0 - (2000) - 0 -

c Add: Amounts from column (e) for lines: 15 36404 16 247907
17 128705 20 - 0 - 21 - 0 - ▶ **27c** 413016

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

e Public support (line 27c total minus line 27d total) ▶ **27e** 413016

f Total support for section 509(a)(2) test: Enter amount from line 23, column (e) ▶ **27f** 414423

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

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

28 Unusual Grants: For an organization described in line 10, 11, or 12 that received any unusual grants during 2000 through 2003, prepare a list for your records to show, for each year, the name of the contributor, the date and amount of the grant, and a brief description of the nature of the grant. Do not file this list with your return. Do not include these grants in line 15.

03/22/05

American-Canadian Genealogical Society
Balance Sheet
As of December 31, 2004

	Dec 31, 04
ASSETS	
Current Assets	
Checking/Savings	
1000 · BANK ACCOUNTS	
1001 · CHECKING ACCOUNT-BNH	50,612.87
1002 · CHEQUING - CANADIAN FUNDS	2,670.99
1003 · BUILDING FUND-BNH	11,824.83
1004 · BOOK FUND-SMB	6,811.70
1005 · CASH ON HAND-CASH REG	150.00
1006 · PETTY CASH-VOLUNTEERS	200.00
1007 · C.D. SMB 10/18/2002	1,113.06
1009 · LIFE MEMB. ACCT. BNH	2,609.85
1000 · BANK ACCOUNTS - Other	1,705.15
Total 1000 · BANK ACCOUNTS	77,698.45
Total Checking/Savings	77,698.45
Accounts Receivable	
1100 · ACCOUNTS RECEIVABLE	17.31
Total Accounts Receivable	17.31
Other Current Assets	
1300 · INVENTORY-RESALE	64,908.85
Total Other Current Assets	64,908.85
Total Current Assets	142,624.61
Fixed Assets	
1500 · Fixed Assets	
1501 · LIBRARY BUILDING	222,172.38
1502 · FURNITURE & EQUIPMENT	97,533.76
1503 · ACGS HOLDINGS	207,815.66
Total 1500 · Fixed Assets	527,521.80
Total Fixed Assets	527,521.80
TOTAL ASSETS	670,146.41
LIABILITIES & EQUITY	
Equity	
3000 · OPENING BALANCE EQUITY	516,673.46
3900 · RETAINED EARNINGS	132,090.94
Net Income	21,382.01
Total Equity	670,146.41
TOTAL LIABILITIES & EQUITY	670,146.41

2:40 PM
 03/22/05
 Accrual Basis

American-Canadian Genealogical Society
Income/Expense
 January through December 2004

	Jan - Dec 04
Income	
4100 · MEMBERSHIP	
4101 · Dues	55,606.55
4102 · Lifetime Dues	450.00
4100 · MEMBERSHIP - Other	0.00
Total 4100 · MEMBERSHIP	56,056.55
4200 · PUBLICATIONS	
4201 · Used Book Sales	261.00
4202 · AFGS Income	409.50
4203 · Repertoires	11,309.52
4204 · Index & Holdings	1,221.16
4205 · Jette & White	4,603.50
4206 · CD Roms	435.80
4207 · Fr, Croteau Publications	19.83
4208 · Orphan Publications	2,586.96
Total 4200 · PUBLICATIONS	20,847.27
4300 · GENEALOGIST	
4301 · Back Issues	829.59
4302 · Advertising	44.15
Total 4300 · GENEALOGIST	873.74
4400 · LIBRARY	
4401 · All Copies	1,384.61
4402 · Maps-Charts-Guides	2,020.47
4403 · Guest Fees	1,011.50
4404 · Pins	109.00
4405 · Beverages	277.92
4406 · Candy & Snacks	50.50
4408 · Gift Certificates	135.00
Total 4400 · LIBRARY	4,989.00
4500 · RESEARCH	
4501 · Reasearch Income	4,961.00
Total 4500 · RESEARCH	4,961.00
4600 · CONFERENCE	
4601 · Attend Fees	2,475.00
4602 · Raffle	91.00
4607 · Used Books Sales	2.00
Total 4600 · CONFERENCE	2,568.00
4700 · SOCIETY	
4701 · Elevator Fund	2,749.34
4702 · Bldg Fund	443.00
4703 · Book Fund	1,130.00
4704 · Currency Exchange	1,949.78
4705 · Cash Over & Short	-34.46
4706 · Ckg Act Int	43.52
4707 · Bld Fnd Int	14.53
4708 · Sav Act Int	58.92
4709 · Other	2,148.97
Total 4700 · SOCIETY	8,503.60
4800 · BUILDING	
4801 · Rent	9,625.00
Total 4800 · BUILDING	9,625.00
Total Income	108,424.16
Gross Profit	108,424.16

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 03/22/05
 Accrual Basis

American-Canadian Genealogical Society
Income/Expense
 January through December 2004

	Jan - Dec 04
Expense	
6100 · MEMBERSHIP EXP	
6101 · Postage	655.00
6102 · Supplies	134.63
Total 6100 · MEMBERSHIP EXP	789.63
6200 · PUBLICATIONS EXP	
6201 · Postage	916.78
6202 · Supplies	
Print Reps	36.00
6202 · Supplies - Other	481.23
Total 6202 · Supplies	517.23
6203 · Print Reps	3,239.67
6204 · Index & Holdings	135.40
6205 · Jette & White	9,893.50
6207 · Fr. Croteau Publications	450.35
6208 · Orphan Publications	3,785.90
Total 6200 · PUBLICATIONS EXP	18,938.83
6300 · GENEALOGIST EXP	
6301 · Postage	3,920.86
6303 · Printing	18,401.46
Total 6300 · GENEALOGIST EXP	22,322.32
6400 · LIBRARY EXP	
6401 · Postage	95.04
6402 · Supplies	822.28
6403 · Printing Maps & Info Sheets	99.79
6404 · Equip. Maint	1,852.14
6405 · Beverages	23.29
6406 · Candy/Snack	220.00
Total 6400 · LIBRARY EXP	3,112.54
6500 · RESEARCH EXP	
6501 · Postage	169.43
6502 · Supplies	81.99
6503 · Refunds	30.00
Total 6500 · RESEARCH EXP	281.42
6600 · CONFERENCE EXP	
6603 · Printing & Supplies	951.86
6604 · Speakers	2,035.59
6605 · Caterer & Refreshments	259.44
Total 6600 · CONFERENCE EXP	3,246.89
6700 · SOCIETY EXP	
6701 · Postage	474.73
6702 · Supplies	393.46
6703 · Telephone	1,354.15
6704 · Insurance Content/Bond	4,237.00
6705 · Subscriptions	550.50
6707 · Bank Charges	51.00
6708 · Fund Raising Exp	75.00
6709 · Other	232.40
6710 · Credit Card Charges	586.12
6711 · Bad Debts	50.00
6712 · Internet Services	1,134.23
Total 6700 · SOCIETY EXP	9,138.59

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03/22/05
Accrual Basis

American-Canadian Genealogical Society
Income/Expense
January through December 2004

	<u>Jan - Dec 04</u>
6800 · BUILDING EXP	
6801 · Heat	9,831.38
6802 · Electricity	3,060.87
6803 · Water-Sewer	514.00
6805 · Building Maint.	11,535.68
6806 · Grounds Maint.	3,790.00
6807 · Fire Alarm Fee	480.00
Total 6800 · BUILDING EXP	<u>29,211.93</u>
Total Expense	<u>87,042.15</u>
Net income	<u><u>21,382.01</u></u>