Form **990**

Department of the Treasury
Internal Revenue Service

Return of Organization Exempt From Income Tax

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

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

OMB No. 1545-0047

2005

Open to Public Inspection

A For the 2005 calendar year, or tax year beginning 2005, and ending , 20

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

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

SOCIETY OF NE 29 IB 200512 03 15 3 0000
AMERICAN-CANDADIAN GENEALOGICAL 5DG
PO BOX 6478
MANCHESTER NH 03108-6478

D Employer identification number 51 : 0185878

E Telephone number (603) 622-1554

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

• **Section 501(c)(3) organizations and 4947(a)(1) nonexempt charitable trusts must attach a completed Schedule A (Form 990 or 990-EZ).**

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 ▶

G Website: ▶ www.acgs.org

J Organization type (check only one) ▶ ☐ 501(c) (3) ◀ (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 chooses to file a return, be sure to file a complete return. **Some states require a complete return.**

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

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

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

Revenue

1	Contributions, gifts, grants, and similar amounts received:				
a	Direct public support	1a	32061.01		
b	Indirect public support	1b			
c	Government contributions (grants)	1c			
d	**Total** (add lines 1a through 1c) (cash $ ____ noncash $ ____)			1d	32061.01
2	Program service revenue including government fees and contracts (from Part VII, line 93)			2	36660 03
3	Membership dues and assessments			3	54789.00
4	Interest on savings and temporary cash investments			4	100.04
5	Dividends and interest from securities			5	
6a	Gross rents	6a	11375.00		
b	Less: rental expenses	6b			
c	Net rental income or (loss) (subtract line 6b from line 6a)			6c	11375.00
7	Other investment income (describe ▶)			7	

		(A) Securities		(B) Other
8a	Gross amount from sales of assets other than inventory		8a	
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). If any amount is from **gaming**, check here ▶ ☐				
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	324914		
b	Less: cost of goods sold	10b			
c	Gross profit or (loss) from sales of inventory (attach schedule) (subtract line 10b from line 10a)			10c	3249.14
11	Other revenue (from Part VII, line 103)			11	(519.83)
12	**Total revenue** (add lines 1d, 2, 3, 4, 5, 6c, 7, 8d, 9c, 10c, and 11)			12	137714.39

Expenses

13	Program services (from line 44, column (B))	13	50823.67
14	Management and general (from line 44, column (C))	14	43694.05
15	Fundraising (from line 44, column (D))	15	4207.62
16	Payments to affiliates (attach schedule)	16	
17	**Total expenses** (add lines 16 and 44, column (A))	17	98725.34

Net Assets

18	Excess or (deficit) for the year (subtract line 17 from line 12)	18	38989.85
19	Net assets or fund balances at beginning of year (from line 73, column (A))	19	670140.41
20	Other changes in net assets or fund balances (attach explanation)	20	
21	Net assets or fund balances at end of year (combine lines 18, 19, and 20)	21	709130.26

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 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 $ ______) If this amount includes foreign grants, check here ▶ ☐	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	1714.99		1714.99	
33 Supplies	33	5928.26	5928.26		
34 Telephone	34	3009 83	1515.50	1494.33	
35 Postage and shipping	35	5849.98	5390.59	459.39	
36 Occupancy	36	36618.09		36 618.09	
37 Equipment rental and maintenance	37	1245.99	1245.99		
38 Printing and publications	38	30652.88	30652.88		
39 Travel	39				
40 Conferences, conventions, and meetings	40	1324.70	1324.70		
41 Interest	41	3159.66	3159.66		
42 Depreciation, depletion, etc. (attach schedule)	42				
43 Other expenses not covered above (itemize):					
a Bank fees	43a	940.59	940 59		
b Ins. + Bonds	43b	2184.00		2184.00	
c Subscriptions	43c	665.50	665.50		
d Credit Card fees	43d	713.25		713.25	
e Fund raising	43e	4207.62			4207.62
f Misc.	43f	510 00		510.00	
g	43g				
44 **Total functional expenses.** Add lines 22 through 43. (Organizations completing columns (B)-(D), carry these totals to lines 13–15)	44	98 725.34	50 823.67	43694.05	4207.62

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 $ ______

Form 990 (2005)

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

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.

What is the organization's primary exempt purpose? ▶ Genealogical library + research

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—A-C GENEALOGIST – (quarterly publication) Repertoires – Preservation and dissemination of church vital statistics. Charts & Maps – to record research and findings (Grants and allocations $) If this amount includes foreign grants, check here ▶ ☐	42 150.82
b GENEALOGICAL RESEARCH – For distant members and non-members. (Grants and allocations $) If this amount includes foreign grants, check here ▶ ☐	4395.85
c CONFERENCES – Workshops for starting genealogists and students (held bi-annually). (Grants and allocations $) If this amount includes foreign grants, check here ▶ ☐	3611.50
d ARCHIVIST – Increase our library holdings of genealogical and historical data. (Grants and allocations $) If this amount includes foreign grants, check here ▶ ☐	665 50
e Other program services (attach schedule) (Grants and allocations $) If this amount includes foreign grants, check here ▶ ☐	
f Total of Program Service Expenses (should equal line 44, column (B), Program services). . . . . ▶	50 823.70

Part IV Balance Sheets *(See 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		350.00	45	350.00
46 Savings and temporary cash investments		77348.45	46	26569.09
47a Accounts receivable	47a			
b Less: allowance for doubtful accounts	47b		47c	
48a Pledges receivable	48a			
b Less: allowance for doubtful accounts	48b	1731	48c	489.70
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		64908.85	52	64908.82
53 Prepaid expenses and deferred charges			53	
54 Investments—securities (attach schedule) ▶ ☐ Cost ☐ FMV			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	319716.14	57c	340288.59
58 Other assets (describe ▶)		207815.66	58	313706.62
59 **Total assets** (must equal line 74). Add lines 45 through 58		670146.81	59	746312.82
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	37247.38
65 Other liabilities (describe ▶)			65	
66 **Total liabilities.** Add lines 60 through 65			66	37247.38
Net Assets or Fund Balances				
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		21382.01	70	39087.99
71 Paid-in or capital surplus, or land, building, and equipment fund		516673.94	71	516504.53
72 Retained earnings, endowment, accumulated income, or other funds		132090.94	72	153472.95
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)		670146.41	73	709065.47
74 **Total liabilities and net assets/fund balances.** Add lines 66 and 73.		670146.41	74	746312.85

Line 64b

1 Bank loan

Part IV-A **Reconciliation of Revenue per Audited Financial Statements With Revenue per Return** *(See the instructions.)*

a	Total revenue, gains, and other support per audited financial statements			a	
b	Amounts included on line **a** but not on Part I, line 12:				
1	Net unrealized gains on investments	b1			
2	Donated services and use of facilities	b2			
3	Recoveries of prior year grants	b3			
4	Other (specify):	b4			
	Add lines **b1** through **b4**			b	
c	Subtract line **b** from line **a**			c	
d	Amounts included on Part I, line 12, but not on line **a**:				
1	Investment expenses not included on Part I, line 6b	d1			
2	Other (specify):	d2			
	Add lines **d1** and **d2**			d	
e	**Total revenue** (Part I, line 12). Add lines **c** and **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 Part I, line 17:				
1	Donated services and use of facilities	b1			
2	Prior year adjustments reported on Part I, line 20	b2			
3	Losses reported on Part I, line 20	b3			
4	Other (specify):	b4			
	Add lines **b1** through **b4**			b	
c	Subtract line **b** from line **a**			c	
d	Amounts included on Part I, line 17, but not on line **a**:				
1	Investment expenses not included on Part I, line 6b	d1			
2	Other (specify):	d2			
	Add lines **d1** and **d2**			d	
e	**Total expenses** (Part I, line 17). Add lines **c** and **d** ▶			e	

Part V-A **Current Officers, Directors, Trustees, and Key Employees** (List each person who was an officer, director, trustee, or key employee at any time during the year even if they were not compensated.) *(See 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 plans	(E) Expense account and other allowances
Pauline Cusson, Pres. New Boston, NH	25	-0-	-0-	-0-
Julie L Smith, V-Pres. Manchester, NH	15	-0-	-0-	-0-
Anne Gleason Treas. Manchester, NH	25	-0-	-0-	-0-
Lorette Leafe, Corr, Sec Manchester, NH.	15	-0-	-0-	-0-
Murieel Normand, Rec. Sec, Windham, 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. Manchester, NH	15	-0-	-0-	-0-
Lorraine Huppe, Dir. Manchester NH	10	-0-	-0-	-0-
Roger Lanctot. Dir. New Boston, NH	10	-0-	-0-	-0-
Paul R. Lambert, Dir Concord, NH	10	-0-	-0-	-0-

Part V-A Current Officers, Directors, Trustees, and Key Employees *(continued)*

			Yes	No
75a	Enter the total number of officers, directors, and trustees permitted to vote on organization business at board meetings ▶			
b	Are any officers, directors, trustees, or key employees listed in Form 990, Part V-A, or highest compensated employees listed in Schedule A, Part I, or highest compensated professional and other independent contractors listed in Schedule A, Part II-A or II-B, related to each other through family or business relationships? If "Yes," attach a statement that identifies the individuals and explains the relationship(s)	75b		
c	Do any officers, directors, trustees, or key employees listed in Form 990, Part V-A, or highest compensated employees listed in Schedule A, Part I, or highest compensated professional and other independent contractors listed in Schedule A, Part II-A or II-B, receive compensation from any other organizations, whether tax exempt or taxable, that are related to this organization through common supervision or common control? **Note.** Related organizations include section 509(a)(3) supporting organizations. If "Yes," attach a statement that identifies the individuals, explains the relationship between this organization and the other organization(s), and describes the compensation arrangements, including amounts paid to each individual by each related organization.	75c		
d	Does the organization have a written conflict of interest policy?	75d		

Part V-B Former Officers, Directors, Trustees, and Key Employees That Received Compensation or Other Benefits

(If any former officer, director, trustee, or key employee received compensation or other benefits (described below) during the year, list that person below and enter the amount of compensation or other benefits in the appropriate column. See the instructions.)

(A) Name and address	(B) Loans and Advances	(C) Compensation	(D) Contributions to employee benefit plans & deferred compensation plans	(E) Expense account and other allowances
NONE				

Part VI Other Information *(See 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	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 ▶ .... and check whether it is ☐ exempt or ☐ nonexempt			
81a	Enter direct and indirect political expenditures. (See line 81 instructions.) 81a			
b	Did the organization file **Form 1120-POL** for this year?	81b		X

Part VI Other Information *(continued)*

			Yes	No
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 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?	85b		
	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?	85g		
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?	85h		
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	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) 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	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, 2005 (See instructions.) **90b**

91a The books are in care of ▶ ANNE GLEASON Telephone no. ▶ (603) 623-1554
Located at ▶ 4 ELM ST MANCHESTER NH ZIP + 4 ▶ 03108-1554

			Yes	No
b	At any time during the calendar year, did the organization have an interest in or a signature or other authority over a financial account in a foreign country (such as a bank account, securities account, or other financial account)? If "Yes," enter the name of the foreign country ▶ CANADA. See the instructions for exceptions and filing requirements for **Form TD F 90-22.1,** Report of Foreign Bank and Financial Accounts.	91b	X	
c	At any time during the calendar year, did the organization maintain an office outside of the United States? If "Yes," enter the name of the foreign country ▶	91c		X

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 the instructions.)*

Note: *Enter gross amounts unless otherwise indicated.*

		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
93	Program service revenue:					
a	Publications					24659.21
b	Quarterly Journal					265.60
c	Library					3727.87
d	Research					4395.85
e	Conference & Workshop					3611.56
f	Medicare/Medicaid payments					
g	Fees and contracts from government agencies					
94	Membership dues and assessments					54789.00
95	Interest on savings and temporary cash investments					100 34
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					3249.14
101	Net income or (loss) from special events					
102	Gross profit or (loss) from sales of inventory					
103	Other revenue: a Space Rental					11375.00
b	Currency Exchange					(7.23)
c	Cash Short					(512.60)
d	Donations					32061.01
e						
104	Subtotal (add columns (B), (D), and (E))					
105	**Total** (add line 104, columns (B), (D), and (E)) ▶					137714.39

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 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 information.
94	MEMBERSHIPS DUES – Includes payment for quarterly journal
103	SPACE RENTAL – To State of New Hampshire for book depository

Part IX Information Regarding Taxable Subsidiaries and Disregarded Entities *(See 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 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).*

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.

▶ Signature of officer | Date

▶ Type or print name and title.

Paid Preparer's Use Only

Preparer's signature ▶ Paul R Lambert Director	Date 4/21/06	Check if self-employed ▶ ☐	Preparer's SSN or PTIN (See Gen. Inst. W)	
Firm's name (or yours if self-employed), address, and ZIP + 4 ▶		EIN ▶		
		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 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

2005

Name of the organization: American-Canadian Genealogical Society

Employer identification number: 51-0185879

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-A **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 II-B **Compensation of the Five Highest Paid Independent Contractors for Other Services** (List each contractor who performed services other than professional services, whether individuals or firms. If there are none, enter "None." See page 2 of the instructions.)

(a) Name and address of each independent contractor paid more than $50,000	(b) Type of service	(c) Compensation
Total number of other contractors receiving over $50,000 for other 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.)	1		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?	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
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.)	3a		X
b	Do you have a section 403(b) annuity plan for your employees?	3b		X
c	During the year, did the organization receive a contribution of qualified real property interest under section 170(h)?	3c		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?	4a		X
b	Do you provide credit counseling, debt management, credit repair, or debt negotiation services?	4b		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 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.)

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)** sections 501(c)(4), (5), or (6), if they meet the test of section 509(a)(2). Check the box that describes the type of supporting organization: ▶ ☐ Type 1 ☐ Type 2 ☐ Type 3

Provide the following information about the supported organizations. (See page 6 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 6 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) 2004**	**(b) 2003**	**(c) 2002**	**(d) 2001**	**(e) Total**
15	Gifts, grants, and contributions received. (Do not include unusual grants. See line 28.)	4323	7899	6316	14945	33383
16	Membership fees received	56057	61242	61247	61622	240168
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	33667	36136	22483	34535	126821
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	117	212	250	139	718
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	105747	105489	90291	111241	412,758
24	Line 23 minus line 17	72080	69353	67808	76706	285947
25	Enter 1% of line 23	1057	1054	903	1112	

26 **Organizations described on lines 10 or 11:** a Enter 2% of amount in column (e), line 24 ▶ **26a** 5719

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 2001 through 2004 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:

(2004) -0- (2003) -0- (2002) -0- (2001) -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 11b, 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:

(2004) -0- (2003) -0- (2002) -0- (2001) -0-

c Add: Amounts from column (e) for lines: 15 33383 16 240168 17 126821 20 — 21 — ▶ **27c** 408372

d Add: Line 27a total. — and line 27b total — ▶ **27d** —

e Public support (line 27c total minus line 27d total) ▶ **27e** 408372

f Total support for section 509(a)(2) test: Enter amount from line 23, column (e) ▶ **27f** 412758

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 2001 through 2004, 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.

04/13/06

American-Canadian Genealogical Society
Balance Sheet
As of December 31, 2005

		Dec 31, 05
ASSETS		
Current Assets		
Checking/Savings		
1000 · BANK ACCOUNTS		
1001 · CHECKING ACCOUNT-BNH	9,426.18	
1002 · CHEQUING - CANADIAN FUNDS	1,482.25	
1003 · BUILDING FUND-BNH	4,074.02	
1004 · BOOK FUND-SMB	7,863.73	
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	
Total 1000 · BANK ACCOUNTS		26,919.09
Total Checking/Savings		26,919.09
Accounts Receivable		
1100 · ACCOUNTS RECEIVABLE		489.70
Total Accounts Receivable		489.70
Other Current Assets		
1300 · INVENTORY-RESALE		64,908.85
Total Other Current Assets		64,908.85
Total Current Assets		92,317.64
Fixed Assets		
1500 · Fixed Assets		
1501 · LIBRARY BUILDING	230,172.38	
1502 · FURNITURE & EQUIPMENT	110,116.21	
1503 · ACGS HOLDINGS	313,706.62	
Total 1500 · Fixed Assets		653,995.21
Total Fixed Assets		653,995.21
TOTAL ASSETS		**746,312.85**
LIABILITIES & EQUITY		
Liabilities		
Long Term Liabilities		
2700 · NOTE PAYABLE		
2701 · NOTES PAYABLE (DROUIN)	80,000.00	
Total 2700 · NOTE PAYABLE		80,000.00
2703 · . DROUIN PRINCIPLE		-42,752.62
Total Long Term Liabilities		37,247.38
Total Liabilities		37,247.38

American-Canadian Genealogical Society
Balance Sheet
As of December 31, 2005

04/13/06

	Dec 31, 05
Equity	
3000 · OPENING BALANCE EQUITY	516,504.53
3900 · RETAINED EARNINGS	153,472.95
Net Income	39,087.99
Total Equity	709,065.47
TOTAL LIABILITIES & EQUITY	**746,312.85**

2:01 PM

04/13/06

Accrual Basis

American-Canadian Genealogical Society
Income/Expense
January through December 2005

	Jan - Dec 05
Income	
4100 · MEMBERSHIP	
4101 · Dues	54,339.00
4102 · Lifetime Dues	450.00
Total 4100 · MEMBERSHIP	54,789.00
4200 · PUBLICATIONS	
4201 · Used Book Sales	289.30
4203 · Repertoires	18,772.02
4204 · Index & Holdings	323.00
4205 · Jette & White	2,752.91
4206 · CD Roms	440.55
4207 · Fr, Croteau Publications	629.77
4208 · Orphan Pub. & Index	1,461.15
4209 · Other	-9.49
Total 4200 · PUBLICATIONS	24,659.21
4300 · GENEALOGIST	
4301 · Back Issues	190.60
4302 · Advertising	75.00
Total 4300 · GENEALOGIST	265.60
4400 · LIBRARY	
4401 · All Copies except Drouin copies	1,346.62
4402 · Maps-Charts-Beginners' Course	1,386.95
4403 · Guest Fees	994.30
4404 · Drouin Computer Time	2,189.30
4405 · Beverages	190.89
4407 · LOGO Mdse (resale items)	257.90
4410 · Drouin Copies & CDs	611.05
Total 4400 · LIBRARY	6,977.01
4500 · RESEARCH	
4501 · Reasearch Income	4,107.05
4502 · Drouin Research Income	288.80
Total 4500 · RESEARCH	4,395.85
4600 · CONFERENCE	
4601 · Attend Fees	1,998.00
4602 · Raffle	201.00
4605 · Refreshments	35.50
4606 · NERGC Conference	1,377.00
Total 4600 · CONFERENCE	3,611.50
4700 · SOCIETY	
4701 · Drouin Fund Donations	30,562.01
4702 · Bldg Fund	515.00
4703 · Book Fund (Border crossings)	984.00
4704 · Currency Exchange	-7.22
4705 · Cash Over & Short	-512.61
4706 · Ckg Act Int	25.08
4707 · Bld Fnd Int	6.60
4708 · Sav Act Int	68.03
4700 · SOCIETY - Other	0.33
Total 4700 · SOCIETY	31,641.22
4800 · BUILDING	
4801 · Rent	11,375.00
Total 4800 · BUILDING	11,375.00
Total Income	137,714.39
Gross Profit	137,714.39

American-Canadian Genealogical Society
Income/Expense
January through December 2005

	Jan - Dec 05
Expense	
6100 · MEMBERSHIP EXP	
6101 · Postage	1,018.60
6102 · Supplies	240.59
6103 · Advertyising Expense	180.00
6104 · Marketing Memberships	1,313.20
6100 · MEMBERSHIP EXP - Other	201.61
Total 6100 · MEMBERSHIP EXP	2,954.00
6200 · PUBLICATIONS EXP	
Postage-	139.95
6201` · Postage	598.36
6202 · Supplies	1,206.17
6203 · Print Reps	6,225.89
6205 · Jette & White	3,194.26
6206 · CD Roms	504.88
6208 · Orphan Publications	705.00
6200 · PUBLICATIONS EXP - Other	-139.95
Total 6200 · PUBLICATIONS EXP	12,434.56
6300 · GENEALOGIST EXP	
6301 · Postage	3,453.74
6302 · Supplies	0.00
6303 · Printing	19,841.80
Total 6300 · GENEALOGIST EXP	23,295.54
6400 · LIBRARY EXP	
6401 · Postage	0.00
6402 · Supplies	1,069.92
6403 · Printing Maps & Info Sheets	221.00
6404 · Equip. Maint	1,245.99
Total 6400 · LIBRARY EXP	2,536.91
6500 · RESEARCH EXP	
6501 · Postage	180.00
6502 · Supplies	185.99
Total 6500 · RESEARCH EXP	365.99
6600 · CONFERENCE EXP	
6603 · Printing & Supplies	25.84
6604 · Speakers	1,227.02
6605 · Caterer & Refreshments	71.84
Total 6600 · CONFERENCE EXP	1,324.70
6700 · SOCIETY EXP	
6701 · Postage	459.39
6702 · Supplies	1,531.78
6703 · Telephone	1,494.33
6704 · Insurance Content/Bond	2,184.00
6705 · Subscriptions	665.50
6707 · Bank Charges	940.59
6708 · Fund Raising Exp	4,207.62
6709 · Other	510.00
6710 · Credit Card Charges	713.25
6712 · Internet Services	1,515.50
6713 · LEGAL EXPENSES	1,714.99
6714 · Drouin-Interest Exp.	3,159.66
Total 6700 · SOCIETY EXP	19,096.61

American-Canadian Genealogical Society
Income/Expense
January through December 2005

	Jan - Dec 05
6800 · BUILDING EXP	
6801 · Heat	12,302.24
6802 · Electricity	3,437.01
6803 · Water-Sewer	581.62
6804 · Bldg & Liab Ins.	2,194.00
6805 · Building Maint.	11,644.27
6806 · Grounds Maint.	5,843.66
6807 · Fire Alarn Fee	480.00
6800 · BUILDING EXP - Other	135.29
Total 6800 · BUILDING EXP	36,618.09
6999 · Uncategorized Expenses	0.00
Total Expense	98,626.40
Net Income	**39,087.99**

AMERICAN-CANADIAN GENEALOGICAL SOCIETY

P.O. BOX 6478 MANCHESTER, NH 03108

TO: REJECT UNIT
MAIL STOP 6121

DATE: 8/8/2006

COMPANY: INTERNAL REVENUE SERVICES

FROM: PAULINE CUSSON, PRESIDENT

FAX NUMBER: 801-620-6607

PHONE NUMBER:

RE: CONTROL NUMBER: **29490-168-30328-6**

TOTAL # OF PAGES INCLUDING COVER: 3

☐ URGENT ☐ FOR REVIEW ☐ PLEASE COMMENT ☐ PLEASE REPLY ☐ PLEASE RECYCLE

American-Canadian Genealogical Society

Taxpayer ID: 51-0185878

Tax year – 1/1/2005 – 12/31/2005

Line M should have been checked on our return.

NEW ENGLAND HISTORIC
GENEALOGICAL SOCIETY

A National Center for Family & Local History

1 Watson Place, Building 4, P.O. Box 5089
Framingham, MA 01701-5089
Tel: 508-877-5750 • Fax: 508-788-9500

Visit NEHGS online at *www.NewEnglandAncestors.org*

IRS Department of the Treasury
Internal Revenue Service

OGDEN UT 84201-0034

OMB Clearance No.: 1545-0047

In reply refer to: 0425866946
July 27, 2006 LTR 2698C 0 R
51-0185878 200512 67 000
12983
BODC: TE

AMERICAN-CANDADIAN GENEALOGICAL
PO BOX 6478
MANCHESTER NH 03108

023460

Taxpayer Identification Number: 51-0185878
Form: 990
Tax Period: Dec. 31, 2005
Document Locator Number: 29490-168-30328-6

Dear Taxpayer:

We received the Form 990, Return of Organization Exempt From Income Tax, you filed for the tax period shown above and find we need additional information. When responding please send only the requested information ATTACHED BEHIND A COPY OF THIS LETTER. Do not send a complete copy of your return unless the requested information changes the original return.

Schedule B, Schedule of Contributors, is a required attachment for all organizations that file a Form 990, 990EZ, or 990-PF.
You need to:
1. Complete and attach Schedule B or,
2. Certify they are not required to file Schedule B.

Guidelines for filing Schedule B can be found in Forms 990, 990EZ, or 990-PF instructions.

✓ Check here if the organization is not required to attach Schedule B. You must also sign the declaration at the end of this letter.

If you need additional forms or schedules, you may obtain them by calling 1-800-829-3676 or download electronically fillable forms at http://www.irs.gov.

Please send the information to us within 30 days from the date of this letter. To avoid delays in processing:
1. Attach a copy of this letter to the front of your reply.
2. Do not send a copy of your original return because it does not have the information we need.
3. Write your Employer Identification Number on the top of each form you send to us.
4. Sign the declaration at the end of this letter and send it to us with the information we have requested.

If you aren't able to send us some of the information, please explain in writing.

0425866946
July 27, 2006 LTR 2698C 0 R
51-0185878 200512 67 000
12984

AMERICAN-CANDADIAN GENEALOGICAL
PO BOX 6478
MANCHESTER NH 03108

We do not consider your return filed or complete until we have all the information we need to process it. The date we receive the information requested by this letter is the date we consider your return filed. The law provides a penalty of $20 a day for filing an incomplete return. The maximum penalty may be as much as $10,000, or five percent of the gross receipts for the year, whichever is less. If your organization has gross receipts exceeding $1,000,000, the law provides a penalty of $100 a day for filing an incomplete return. The maximum penalty may be as much as $50,000.

If you wish to send the information by fax, our fax number is 801-620-6607. Due to high volume of faxes we receive, we cannot acknowledge the receipt of your fax. Do not send an additional copy by mail. Doing so could delay the processing of your form. Your fax cover sheet should contain the following information:

Date: ____________________
Attention: Reject Unit
Mail Stop 6121
Control number: 29490-168-30328-6

Your Name: ______________________________________
Your Employer Identification Number: _______________
Tax Period: ___________
Number of Faxed Pages, including cover sheet: ________

If you have any questions, please call us toll free at 1-877-829-5500. If you prefer, you may write to us at the address shown at the top of the first page of this letter.

Whenever you write, please include a copy of this letter and, in the spaces below, give us your telephone number with the best hours we can contact you. Also, you should keep a copy of this letter for your records.

Telephone Number (   )_____________________
Hours_________________

We apologize for any inconvenience we have caused, and thank you for your cooperation.

0425866946
July 27, 2006 LTR 2698C 0 R
51-0185878 200512 67 000
12986

AMERICAN-CANDADIAN GENEALOGICAL
PO BOX 6478
MANCHESTER NH 03108

023460

DECLARATION

Under penalties of perjury, I declare that I have examined the return identified in this letter, including any accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct and complete. I understand that this declaration will become a permanent part of that return.

Pauline Cusson
Signature of officer or trustee

8/8/06
Date

President
Title

IRS Department of the Treasury
Internal Revenue Service

OGDEN UT 84201-0034

023460.305232.0111.003 2 MB 0.563 1655

AMERICAN-CANDADIAN GENEALOGICAL
PO BOX 6478
MANCHESTER NH 03108

023460

CUT OUT AND RETURN THE VOUCHER AT THE BOTTOM OF THIS PAGE IF YOU ARE MAKING A PAYMENT, EVEN IF YOU ALSO HAVE AN INQUIRY.

The IRS address must appear in the window.
0425866946
BODCD-TE

Use for payments

Letter Number	:	LTR2698C
Letter Date	:	2006-07-27
Tax Period	:	200512

510185878

AMERICAN-CANDADIAN GENEALOGICAL
PO BOX 6478
MANCHESTER NH 03108

INTERNAL REVENUE SERVICE

OGDEN UT 84201-0034

510185878 IQ AMER 67 2 200512 670 00000000000

0425866946
July 27, 2006 LTR 2698C 0 R
51-0185878 200512 67 000
12985

AMERICAN-CANDADIAN GENEALOGICAL
PO BOX 6478
MANCHESTER NH 03108

023460

Sincerely yours,

Marlene Waters

Marlene Waters
Dept. Manager, Input Corrections

Enclosures:
Copy of this letter
Envelope

0425866946
July 27, 2006 LTR 2698C 0 R
51-0185878 200512 67 000
12984

AMERICAN-CANDADIAN GENEALOGICAL
PO BOX 6478
MANCHESTER NH 03108

We do not consider your return filed or complete until we have all the information we need to process it. The date we receive the information requested by this letter is the date we consider your return filed. The law provides a penalty of $20 a day for filing an incomplete return. The maximum penalty may be as much as $10,000, or five percent of the gross receipts for the year, whichever is less. If your organization has gross receipts exceeding $1,000,000, the law provides a penalty of $100 a day for filing an incomplete return. The maximum penalty may be as much as $50,000.

If you wish to send the information by fax, our fax number is 801-620-6607. Due to high volume of faxes we receive, we cannot acknowledge the receipt of your fax. Do not send an additional copy by mail. Doing so could delay the processing of your form. Your fax cover sheet should contain the following information:

Date: ______________________
Attention: Reject Unit
Mail Stop 6121
Control number: 29490-168-30328-6

Your Name: ____
Your Employer Identification Number: ________________
Tax Period: ____________
Number of Faxed Pages, including cover sheet: _________

If you have any questions, please call us toll free at 1-877-829-5500. If you prefer, you may write to us at the address shown at the top of the first page of this letter.

Whenever you write, please include a copy of this letter and, in the spaces below, give us your telephone number with the best hours we can contact you. Also, you should keep a copy of this letter for your records.

Telephone Number (   )________________________
Hours________________

We apologize for any inconvenience we have caused, and thank you for your cooperation.

IRS Department of the Treasury Internal Revenue Service

OGDEN UT 84201-0034

OMB Clearance No.: 1545-0047

In reply refer to: 0425866946
July 27, 2006 LTR 2698C 0 R
51-0185878 200512 67 000
12983
BODC: TE

AMERICAN-CANDADIAN GENEALOGICAL
PO BOX 6478
MANCHESTER NH 03108

023469

Taxpayer Identification Number: 51-0185878
Form: 990
Tax Period: Dec. 31, 2005
Document Locator Number: 29490-168-30328-6

Dear Taxpayer:

We received the Form 990, Return of Organization Exempt From Income Tax, you filed for the tax period shown above and find we need additional information. When responding please send only the requested information ATTACHED BEHIND A COPY OF THIS LETTER. Do not send a complete copy of your return unless the requested information changes the original return.

Schedule B, Schedule of Contributors, is a required attachment for all organizations that file a Form 990, 990EZ, or 990-PF.
You need to:
1. Complete and attach Schedule B or,
2. Certify they are not required to file Schedule B.

Guidelines for filing Schedule B can be found in Forms 990, 990EZ, or 990-PF instructions.

______ Check here if the organization is not required to attach Schedule B. You must also sign the declaration at the end of this letter.

If you need additional forms or schedules, you may obtain them by calling 1-800-829-3676 or download electronically fillable forms at http://www.irs.gov.

Please send the information to us within 30 days from the date of this letter. To avoid delays in processing:
1. Attach a copy of this letter to the front of your reply.
2. Do not send a copy of your original return because it does not have the information we need.
3. Write your Employer Identification Number on the top of each form you send to us.
4. Sign the declaration at the end of this letter and send it to us with the information we have requested.

If you aren't able to send us some of the information, please explain in writing.

0425866946
July 27, 2006 LTR 2698C 0 R
51-0185878 200512 67 000
12985

AMERICAN-CANDADIAN GENEALOGICAL
PO BOX 6478
MANCHESTER NH 03108

023460

Sincerely yours,

Marlene Waters

Marlene Waters
Dept. Manager, Input Corrections

Enclosures:
Copy of this letter
Envelope

0425866946
July 27, 2006 LTR 2698C 0 R
51-0185878 200512 67 000
12986

AMERICAN-CANDADIAN GENEALOGICAL
PO BOX 6478
MANCHESTER NH 03108

023460

DECLARATION

Under penalties of perjury, I declare that I have examined the return identified in this letter, including any accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct and complete. I understand that this declaration will become a permanent part of that return.

______________________________ ____________
Signature of officer or trustee Date

____
Title

Internal Revenue Service
United States Department of the Treasury

Social Clubs

Requirements for Exemption - In General: To be exempt under Internal Revenue Code section 501(c)(7), a social club must be organized for pleasure, recreation, and other similar nonprofitable purposes and substantially all of its activities must be for these purposes. A club will not be recognized as tax exempt if its charter, by laws, or other governing instrument, or any written policy statement provides for discrimination against any person based on race, color, or religion. There is an exception, however, for a club that in good faith limits its membership to members of a particular religion, to further the teachings or principles of that religion and not to exclude individuals of a particular race or color.

Personal Contact Required: An essential earmark of an exempt club is personal contact, commingling, and face-to-face fellowship. Members must share interests and have a common goal directed toward pleasure, recreation, and other nonprofitable purposes. Fellowship need not be present between each member and every other member of the club so long as it is a material part in the life of the organization. A statewide or nationwide organization that is made up of individual members, but is divided into local groups, satisfies this requirement if fellowship is a material part of the life of each local group.

Limited Membership Required: Another earmark of a social club is limited membership. A club that issues corporate memberships is dealing with the general public (the corporation's employees). Evidence that a club's facilities will be open to the general public (persons other than members or their dependents or guests) may cause denial of exemption. This does not mean, however, that any dealing with outsiders will automatically deprive a club of exemption.

Support by Membership Dues Required: In general, a club should be supported solely by membership fees, dues, and assessments. A section 501(c)(7) organization may receive up to 35 percent of its gross receipts, including investment income, from sources outside of its membership without losing its tax-exempt status. No more than 15 percent of this amount may be derived from the use of the club's facilities or services by the general public or from other activities not furthering social or recreational purposes for members. If an organization has non-member income that exceeds these limits, all the facts and circumstances will be considered in determining whether the club continues to qualify for exempt status.

Inurement Prohibited: The statute prohibits exemption if any part of the organization's net earnings inures to the benefit of any person having a personal and private interest in the activities of the organization. Inurement is not limited to overt distributions; even undistributed earnings may benefit members by decreasing membership dues or increasing the services the club makes available to its members without a corresponding increase in dues or other fees paid for club support. Fixed fee payments to members who bring new members into the club are not an inurement of the club's net earnings, if the payments are reasonable compensation for performing necessary administrative service.

Department of the Treasury
Internal Revenue Service

Notice 1155 (CG)

Disaster Relief is Available from IRS

023460

We may be able to help you. Please let us know if you need more time to respond to us if you were affected by a recent disaster in your area.

Please contact us before the response date requested in your notice. You may call us at the telephone number shown on your notice, or you may write to us at the address shown on your notice. Also, you may receive free tax assistance at temporary Disaster Recovery Centers in your area.

You may be able to get an expedited tax refund from the Internal Revenue Service if:

- the President of the United States declared your area as a major disaster area, and
- you had property that was damaged or lost.

For more information, please call the toll-free number 1-800-829-3676 and ask for Publication 2194, Disaster Losses Kit for Individuals or Publication 2194-B, Disaster Losses Kit for Businesses.