OFFICE

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

**2008**

**Open to Public Inspection**

**A For the 2008 calendar year, or tax year beginning January 1, 2008, and ending December 31, 20 08**

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

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

C Name of organization: American-Canadian Genealogical Society, Inc.

Doing Business As

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

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

**D Employer identification number** 51 0185878

E Telephone number (603) 622-1554

G Gross receipts $ 128,666

F Name and address of principal officer: Gerard Savard, President, 10 Franklin Street, Salem, NH 03079

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

H(b) Are all affiliates included? ☐ Yes ☐ No
If "No," attach a list. (see instructions)

H(c) Group exemption number ▶

I Tax-exempt status: ☑ 501(c) ( 3 )◀ (insert no.) ☐ 4947(a)(1) or ☐ 527

J Website: ▶ www.acgs.org

K Type of organization: ☑ Corporation ☐ Trust ☐ Association ☐ Other ▶

L Year of formation: 1973

M State of legal domicile: NH

## Part I Summary

**Activities & Governance**

1 Briefly describe the organization's mission or most significant activities:

2 Check this box ▶ ☐ if the organization discontinued its operations or disposed of more than 25% of its assets.

| | | |
|---|---|---|
| 3 Number of voting members of the governing body (Part VI, line 1a) | 3 | 15 |
| 4 Number of independent voting members of the governing body (Part VI, line 1b) | 4 | 0 |
| 5 Total number of employees (Part V, line 2a) | 5 | 0 |
| 6 Total number of volunteers (estimate if necessary) | 6 | 50 |
| 7a Total gross unrelated business revenue from Part VIII, line 12, column (C) | 7a | 0 |
| b Net unrelated business taxable income from Form 990-T, line 34 | 7b | 0 |

| | Prior Year | Current Year |
|---|---|---|
| **Revenue** | | |
| 8 Contributions and grants (Part VIII, line 1h) | 58,460 | 89,415 |
| 9 Program service revenue (Part VIII, line 2g) | 40,246 | 28,135 |
| 10 Investment income (Part VIII, column (A), lines 3, 4, and 7d) | | |
| 11 Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e) | 10,919 | 11,116 |
| 12 Total revenue—add lines 8 through 11 (must equal Part VIII, column (A), line 12) | 109,625 | 128,666 |
| **Expenses** | | |
| 13 Grants and similar amounts paid (Part IX, column (A), lines 1–3) | | |
| 14 Benefits paid to or for members (Part IX, column (A), line 4) | | |
| 15 Salaries, other compensation, employee benefits (Part IX, column (A), lines 5–10) | | |
| 16a Professional fundraising fees (Part IX, column (A), line 11e) | | |
| b Total fundraising expenses (Part IX, column (D), line 25) ▶ | | |
| 17 Other expenses (Part IX, column (A), lines 11a–11d, 11f–24f) | 88,743 | 116,072 |
| 18 Total expenses. Add lines 13–17 (must equal Part IX, column (A), line 25) | 88,743 | 116,072 |
| 19 Revenue less expenses. Subtract line 18 from line 12 | 20,882 | 12,594 |

| **Net Assets or Fund Balances** | Beginning of Year | End of Year |
|---|---|---|
| 20 Total assets (Part X, line 16) | 752,165 | 764,010 |
| 21 Total liabilities (Part X, line 26) | 2,695 | 00 |
| 22 Net assets or fund balances. Subtract line 21 from line 20 | 749,470 | 764,010 |

## Part II Signature Block

Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete. Declaration of preparer (other than officer) is based on all information of which preparer has any knowledge.

**Sign Here**

Pauline Cusson — Signature of officer — Date 4/7/09

PAULINE CUSSON, TREASURER — Type or print name and title

**Paid Preparer's Use Only**

Preparer's signature — Date — Check if self-employed ▶ ☐ — Preparer's identifying number (see instructions)

Firm's name (or yours if self-employed), address, and ZIP + 4 — EIN ▶ — Phone no. ▶ ( )

May the IRS discuss this return with the preparer shown above? (see instructions) ☐ Yes ☐ No

**For Privacy Act and Paperwork Reduction Act Notice, see the separate instructions.**

## Part III Statement of Program Service Accomplishments (see instructions)

1 Briefly describe the organization's mission:
**Dissemination of genealogical information; library with holdings valued @ $325,000 opened 31 hours/week staffed entirely by volunteer members for the purpose of teaching genealogical and historical research to anyone interested. Provide a quarterly publication relavent to American-Canadian ancestry to members.**

2 Did the organization undertake any significant program services during the year which were not listed on the prior Form 990 or 990-EZ? ☐ Yes ☑ No
If "Yes," describe these new services on Schedule O.

3 Did the organization cease conducting, or make significant changes in how it conducts, any program services? ☐ Yes ☑ No
If "Yes," describe these changes on Schedule O.

4 Describe the exempt purpose achievements for each of the organization's three largest program services by expenses. Section 501(c)(3) and 501(c)(4) organizations and section 4947(a)(1) trusts are required to report the amount of grants and allocations to others, the total expenses, and revenue, if any, for each program service reported.

4a (Code: 900099 ) (Expenses $ 18,382 including grants of $ ) (Revenue $ 47,991 )
**Members receive a quarterly journal, "The American-Canadian Genealogist", as a part of their membership. The journal is dedicated to the dissemination of genealogical information in the furtherance of ancestral research.**

4b (Code: 900099 ) (Expenses $ 10,497 including grants of $ ) (Revenue $ 14,192 )
**Publications for resale. The creation of alphabetical indexes of church registers when given permission to copy primary source documents by the pastor. Finished products are sold for profit to go on to copy and data enter the next project. All copying, data entry, and proofreading is done by an all-volunteer group of members and non-members. These tools are used in the disseminating of vital statistics for further research of ancestral lineage and patronymic data.**

4c (Code: 90099 ) (Expenses $ 2,070 including grants of $ ) (Revenue $ 1,823 )
**Fall Genealogical Conference & Annual Meeting - Public invited. Spring Workshops - No Fee charged; open to the public. Full day of research and educational workshops at both conferences.**

4d Other program services. (Describe in Schedule O.)
(Expenses $ 1,123 including grants of $ ) (Revenue $ 11,877 )

4e **Total program service expenses ▶ $** 32,072 *(Must equal Part IX, Line 25, column (B).)*

## Part IV Checklist of Required Schedules

| | | | Yes | No |
|---|---|---|---|---|
| 1 | Is the organization described in section 501(c)(3) or 4947(a)(1) (other than a private foundation)? *If "Yes," complete Schedule A* | 1 | ✓ | |
| 2 | Is the organization required to complete Schedule B, Schedule of Contributors? | 2 | | ✓ |
| 3 | Did the organization engage in direct or indirect political campaign activities on behalf of or in opposition to candidates for public office? *If "Yes," complete Schedule C, Part I* | 3 | | ✓ |
| 4 | **Section 501(c)(3) organizations.** Did the organization engage in lobbying activities? *If "Yes," complete Schedule C, Part II* | 4 | | ✓ |
| 5 | **Section 501(c)(4), 501(c)(5), and 501(c)(6) organizations.** Is the organization subject to the section 6033(e) notice and reporting requirement and proxy tax? *If "Yes," complete Schedule C, Part III* | 5 | | ✓ |
| 6 | Did the organization maintain any donor advised funds or any accounts where donors have the right to provide advice on the distribution or investment of amounts in such funds or accounts? *If "Yes," complete Schedule D, Part I* | 6 | | ✓ |
| 7 | Did the organization receive or hold a conservation easement, including easements to preserve open space, the environment, historic land areas, or historic structures? *If "Yes," complete Schedule D, Part II* | 7 | | ✓ |
| 8 | Did the organization maintain collections of works of art, historical treasures, or other similar assets? *If "Yes," complete Schedule D, Part III* | 8 | | ✓ |
| 9 | Did the organization report an amount in Part X, line 21; serve as a custodian for amounts not listed in Part X; or provide credit counseling, debt management, credit repair, or debt negotiation services? *If "Yes," complete Schedule D, Part IV* | 9 | | ✓ |
| 10 | Did the organization hold assets in term, permanent, or quasi-endowments? *If "Yes," complete Schedule D, Part V* | 10 | | ✓ |
| 11 | Did the organization report an amount in Part X, lines 10, 12, 13, 15, or 25? *If "Yes," complete Schedule D, Parts VI, VII, VIII, IX, or X as applicable* | 11 | ✓ | |
| 12 | Did the organization receive an audited financial statement for the year for which it is completing this return that was prepared in accordance with GAAP? *If "Yes," complete Schedule D, Parts XI, XII, and XIII* | 12 | | ✓ |
| 13 | Is the organization a school described in section 170(b)(1)(A)(ii)? *If "Yes," complete Schedule E* | 13 | | ✓ |
| 14a | Did the organization maintain an office, employees, or agents outside of the U.S.? | 14a | | ✓ |
| b | Did the organization have aggregate revenues or expenses of more than $10,000 from grantmaking, fundraising, business, and program service activities outside the U.S.? *If "Yes," complete Schedule F, Part I* | 14b | | ✓ |
| 15 | Did the organization report on Part IX, column (A), line 3, more than $5,000 of grants or assistance to any organization or entity located outside the United States? *If "Yes," complete Schedule F, Part II* | 15 | | ✓ |
| 16 | Did the organization report on Part IX, column (A), line 3, more than $5,000 of aggregate grants or assistance to individuals located outside the United States? *If "Yes," complete Schedule F, Part III* | 16 | | ✓ |
| 17 | Did the organization report more than $15,000 on Part IX, column (A), line 11e? *If "Yes," complete Schedule G, Part I* | 17 | | ✓ |
| 18 | Did the organization report more than $15,000 total on Part VIII, lines 1c and 8a? *If "Yes," complete Schedule G, Part II* | 18 | | ✓ |
| 19 | Did the organization report more than $15,000 on Part VIII, line 9a? *If "Yes," complete Schedule G, Part III* | 19 | | ✓ |
| 20 | Did the organization operate one or more hospitals? *If "Yes," complete Schedule H* | 20 | | ✓ |
| 21 | Did the organization report more than $5,000 on Part IX, column (A), line 1? *If "Yes," complete Schedule I, Parts I and II* | 21 | | ✓ |
| 22 | Did the organization report more than $5,000 on Part IX, column (A), line 2? *If "Yes," complete Schedule I, Parts I and III* | 22 | | ✓ |
| 23 | Did the organization answer "Yes" to Part VII, Section A, questions 3, 4, or 5? *If "Yes," complete Schedule J* | 23 | | ✓ |
| 24a | Did the organization have a tax-exempt bond issue with an outstanding principal amount of more than $100,000 as of the last day of the year, that was issued after December 31, 2002? *If "Yes," answer questions 24b–24d and complete Schedule K. If "No," go to question 25.* | 24a | | ✓ |
| b | Did the organization invest any proceeds of tax-exempt bonds beyond a temporary period exception? | 24b | | ✓ |
| c | Did the organization maintain an escrow account other than a refunding escrow at any time during the year to defease any tax-exempt bonds? | 24c | | ✓ |
| d | Did the organization act as an "on behalf of" issuer for bonds outstanding at any time during the year? | 24d | | ✓ |
| 25a | **Section 501(c)(3) and 501(c)(4) organizations.** Did the organization engage in an excess benefit transaction with a disqualified person during the year? *If "Yes," complete Schedule L, Part I* | 25a | | ✓ |
| b | Did the organization become aware that it had engaged in an excess benefit transaction with a disqualified person from a prior year? *If "Yes," complete Schedule L, Part I* | 25b | | ✓ |
| 26 | Was a loan to or by a current or former officer, director, trustee, key employee, highly compensated employee, or disqualified person outstanding as of the end of the organization's tax year? *If "Yes," complete Schedule L, Part II* | 26 | | ✓ |
| 27 | Did the organization provide a grant or other assistance to an officer, director, trustee, key employee, or substantial contributor, or to a person related to such an individual? *If "Yes," complete Schedule L, Part III* | 27 | | ✓ |

**Part IV Checklist of Required Schedules** *(continued)*

| | | | Yes | No |
|---|---|---|---|---|
| 28 | During the tax year, did any person who is a current or former officer, director, trustee, or key employee: | | | |
| a | Have a direct business relationship with the organization (other than as an officer, director, trustee, or employee), or an indirect business relationship through ownership of more than 35% in another entity (individually or collectively with other person(s) listed in Part VII, Section A)? *If "Yes," complete Schedule L, Part IV* | 28a | | ✓ |
| b | Have a family member who had a direct or indirect business relationship with the organization? *If "Yes," complete Schedule L, Part IV* | 28b | | ✓ |
| c | Serve as an officer, director, trustee, key employee, partner, or member of an entity (or a shareholder of a professional corporation) doing business with the organization? *If "Yes," complete Schedule L, Part IV* | 28c | | ✓ |
| 29 | Did the organization receive more than $25,000 in non-cash contributions? *If "Yes," complete Schedule M* | 29 | | ✓ |
| 30 | Did the organization receive contributions of art, historical treasures, or other similar assets, or qualified conservation contributions? *If "Yes," complete Schedule M* | 30 | | ✓ |
| 31 | Did the organization liquidate, terminate, or dissolve and cease operations? *If "Yes," complete Schedule N, Part I* | 31 | | ✓ |
| 32 | Did the organization sell, exchange, dispose of, or transfer more than 25% of its net assets? *If "Yes," complete Schedule N, Part II* | 32 | | ✓ |
| 33 | Did the organization own 100% of an entity disregarded as separate from the organization under Regulations sections 301.7701-2 and 301.7701-3? *If "Yes," complete Schedule R, Part I* | 33 | | ✓ |
| 34 | Was the organization related to any tax-exempt or taxable entity? *If "Yes," complete Schedule R, Parts II, III, IV, and V, line 1* | 34 | | ✓ |
| 35 | Is any related organization a controlled entity within the meaning of section 512(b)(13)? *If "Yes," complete Schedule R, Part V, line 2* | 35 | | ✓ |
| 36 | **Section 501(c)(3) organizations.** Did the organization make any transfers to an exempt non-charitable related organization? *If "Yes," complete Schedule R, Part V, line 2* | 36 | | ✓ |
| 37 | Did the organization conduct more than 5% of its activities through an entity that is not a related organization and that is treated as a partnership for federal income tax purposes? *If "Yes," complete Schedule R, Part VI* | 37 | | ✓ |

## Part V Statements Regarding Other IRS Filings and Tax Compliance

| | | | Yes | No |
|---|---|---|---|---|
| 1a | Enter the number reported in Box 3 of Form 1096, Annual Summary and Transmittal of U.S. Information Returns. Enter -0- if not applicable | 1a -0- | | |
| b | Enter the number of Forms W-2G included in line 1a. Enter -0- if not applicable | 1b -0- | | |
| c | Did the organization comply with backup withholding rules for reportable payments to vendors and reportable gaming (gambling) winnings to prize winners? | 1c | ✓ | |
| 2a | Enter the number of employees reported on Form W-3, Transmittal of Wage and Tax Statements, filed for the calendar year ending with or within the year covered by this return | 2a -0- | | |
| b | If at least one is reported on line 2a, did the organization file all required federal employment tax returns? | 2b | | |
| | **Note.** If the sum of lines 1a and 2a is greater than 250, you may be required to *e-file* this return. (see instructions) | | | |
| 3a | Did the organization have unrelated business gross income of $1,000 or more during the year covered by this return? | 3a | | ✓ |
| b | If "Yes," has it filed a Form 990-T for this year? *If "No," provide an explanation in Schedule O* | 3b | | |
| 4a | 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)? | 4a | | ✓ |
| b | If "Yes," enter the name of the foreign country: ► See the instructions for exceptions and filing requirements for Form TD F 90-22.1, Report of Foreign Bank and Financial Accounts. | | | |
| 5a | Was the organization a party to a prohibited tax shelter transaction at any time during the tax year? | 5a | | ✓ |
| b | Did any taxable party notify the organization that it was or is a party to a prohibited tax shelter transaction? | 5b | | ✓ |
| c | If "Yes," to question 5a or 5b, did the organization file Form 8886-T, Disclosure by Tax-Exempt Entity Regarding Prohibited Tax Shelter Transaction? | 5c | | |
| 6a | Did the organization solicit any contributions that were not tax deductible? | 6a | | ✓ |
| b | If "Yes," did the organization include with every solicitation an express statement that such contributions or gifts were not tax deductible? | 6b | | |
| 7 | **Organizations that may receive deductible contributions under section 170(c).** | | | |
| a | Did the organization provide goods or services in exchange for any quid pro quo contribution of more than $75? | 7a | | ✓ |
| b | If "Yes," did the organization notify the donor of the value of the goods or services provided? | 7b | | |
| c | Did the organization sell, exchange, or otherwise dispose of tangible personal property for which it was required to file Form 8282? | 7c | | ✓ |
| d | If "Yes," indicate the number of Forms 8282 filed during the year | 7d | | |
| e | Did the organization, during the year, receive any funds, directly or indirectly, to pay premiums on a personal benefit contract? | 7e | | ✓ |
| f | Did the organization, during the year, pay premiums, directly or indirectly, on a personal benefit contract? | 7f | | ✓ |
| g | For all contributions of qualified intellectual property, did the organization file Form 8899 as required? | 7g | | |
| h | For contributions of cars, boats, airplanes, and other vehicles, did the organization file a Form 1098-C as required? | 7h | | |
| 8 | **Section 501(c)(3) and other sponsoring organizations maintaining donor advised funds and section 509(a)(3) supporting organizations.** Did the supporting organization, or a fund maintained by a sponsoring organization, have excess business holdings at any time during the year? | 8 | | |
| 9 | **Section 501(c)(3) and other sponsoring organizations maintaining donor advised funds.** | | | |
| a | Did the organization make any taxable distributions under section 4966? | 9a | | |
| b | Did the organization make a distribution to a donor, donor advisor, or related person? | 9b | | |
| 10 | **Section 501(c)(7) organizations.** Enter: | | | |
| a | Initiation fees and capital contributions included on Part VIII, line 12 | 10a | | |
| b | Gross receipts, included on Form 990, Part VIII, line 12, for public use of club facilities | 10b | | |
| 11 | **Section 501(c)(12) organizations.** Enter: | | | |
| a | Gross income from members or shareholders | 11a | | |
| b | Gross income from other sources (Do not net amounts due or paid to other sources against amounts due or received from them.) | 11b | | |
| 12a | **Section 4947(a)(1) non-exempt charitable trusts.** Is the organization filing Form 990 in lieu of Form 1041? | 12a | | |
| b | If "Yes," enter the amount of tax-exempt interest received or accrued during the year. | 12b | | |

**Part VI** **Governance, Management, and Disclosure** *(Sections A, B, and C request information about policies not required by the Internal Revenue Code.)*

## Section A. Governing Body and Management

*For each "Yes" response to lines 2–7b below, and for a "No" response to lines 8 or 9b below, describe the circumstances, processes, or changes in Schedule O. See instructions.*

| | | | Yes | No |
|---|---|---|---|---|
| 1a | Enter the number of voting members of the governing body . . . 1a 15 | | | |
| b | Enter the number of voting members that are independent . . . 1b -0- | | | |
| 2 | Did any officer, director, trustee, or key employee have a family relationship or a business relationship with any other officer, director, trustee, or key employee? | 2 | | ✓ |
| 3 | Did the organization delegate control over management duties customarily performed by or under the direct supervision of officers, directors or trustees, or key employees to a management company or other person? | 3 | | ✓ |
| 4 | Did the organization make any significant changes to its organizational documents since the prior Form 990 was filed? | 4 | | ✓ |
| 5 | Did the organization become aware during the year of a material diversion of the organization's assets? | 5 | | ✓ |
| 6 | Does the organization have members or stockholders? | 6 | ✓ | |
| 7a | Does the organization have members, stockholders, or other persons who may elect one or more members of the governing body? | 7a | ✓ | |
| b | Are any decisions of the governing body subject to approval by members, stockholders, or other persons? | 7b | | ✓ |
| 8 | Did the organization contemporaneously document the meetings held or written actions undertaken during the year by the following: | | | |
| a | The governing body? | 8a | ✓ | |
| b | Each committee with authority to act on behalf of the governing body? | 8b | ✓ | |
| 9a | Does the organization have local chapters, branches, or affiliates? | 9a | | ✓ |
| b | If "Yes," does the organization have written policies and procedures governing the activities of such chapters, affiliates, and branches to ensure their operations are consistent with those of the organization? | 9b | | |
| 10 | Was a copy of the Form 990 provided to the organization's governing body before it was filed? All organizations must describe in Schedule O the process, if any, the organization uses to review the Form 990 | 10 | | ✓ |
| 11 | Is there any officer, director or trustee, or key employee listed in Part VII, Section A, who cannot be reached at the organization's mailing address? *If "Yes," provide the names and addresses in Schedule O* | 11 | | ✓ |

## Section B. Policies

| | | | Yes | No |
|---|---|---|---|---|
| 12a | Does the organization have a written conflict of interest policy? *If "No," go to line 13* | 12a | ✓ | |
| b | Are officers, directors or trustees, and key employees required to disclose annually interests that could give rise to conflicts? | 12b | ✓ | |
| c | Does the organization regularly and consistently monitor and enforce compliance with the policy? *If "Yes," describe in Schedule O how this is done* | 12c | | ✓ |
| 13 | Does the organization have a written whistleblower policy? | 13 | | ✓ |
| 14 | Does the organization have a written document retention and destruction policy? | 14 | | ✓ |
| 15 | Did the process for determining compensation of the following persons include a review and approval by independent persons, comparability data, and contemporaneous substantiation of the deliberation and decision: | | | |
| a | The organization's CEO, Executive Director, or top management official? | 15a | | |
| b | Other officers or key employees of the organization? Describe the process in Schedule O. (see instructions) | 15b | | |
| 16a | Did the organization invest in, contribute assets to, or participate in a joint venture or similar arrangement with a taxable entity during the year? | 16a | | ✓ |
| b | If "Yes," has the organization adopted a written policy or procedure requiring the organization to evaluate its participation in joint venture arrangements under applicable federal tax law, and taken steps to safeguard the organization's exempt status with respect to such arrangements? | 16b | | |

## Section C. Disclosure

17 List the states with which a copy of this Form 990 is required to be filed ▶ New Hampshire

18 Section 6104 requires an organization to make its Forms 1023 (or 1024 if applicable), 990, and 990-T (501(c)(3)s only) available for public inspection. Indicate how you make these available. Check all that apply.

☐ Own website ☐ Another's website ☑ Upon request

19 Describe in Schedule O whether (and if so, how), the organization makes its governing documents, conflict of interest policy, and financial statements available to the public.

20 State the name, physical address, and telephone number of the person who possesses the books and records of the organization: ▶ Pauline Cusson, P.O. Box 6478, Manchester, NH 03108-6478; 603-622-1554

## Part VII Compensation of Officers, Directors, Trustees, Key Employees, Highest Compensated Employees, and Independent Contractors

**Section A. Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees**

**1a** Complete this table for all persons required to be listed. Use Schedule J-2 if additional space is needed.

- List all of the organization's **current** officers, directors, trustees (whether individuals or organizations), regardless of amount of compensation, and **current** key employees. Enter -0- in columns (D), (E), and (F) if no compensation was paid.
- List the organization's five **current** highest compensated employees (other than an officer, director, trustee, or key employee) who received reportable compensation (Box 5 of Form W-2 and/or Box 7 of Form 1099-MISC) of more than $100,000 from the organization and any related organizations.
- List all of the organization's **former** officers, key employees, and highest compensated employees who received more than $100,000 of reportable compensation from the organization and any related organizations.
- List all of the organization's **former directors or trustees** that received, in the capacity as a former director or trustee of the organization, more than $10,000 of reportable compensation from the organization and any related organizations.

List persons in the following order: individual trustees or directors; institutional trustees; officers; key employees; highest compensated employees; and former such persons.

☑ Check this box if the organization did not compensate any officer, director, trustee, or key employee.

| (A) Name and Title | (B) Average hours per week | (C) Position (check all that apply): Individual trustee or director | Institutional trustee | Officer | Key employee | Highest compensated employee | Former | (D) Reportable compensation from the organization (W-2/1099-MISC) | (E) Reportable compensation from related organizations (W-2/1099-MISC) | (F) Estimated amount of other compensation from the organization and related organizations |
|---|---|---|---|---|---|---|---|---|---|---|
| Gerard Savard, President<br>10 Franklin St., Salem, NH 03079 | 25 | | | ✓ | | | | | | |
| Muriel Normand, Vice President<br>6 Karen Rd., Windham, NH 03087 | 15 | | | ✓ | | | | | | |
| Jeanne Boisvert, Recording Secretary<br>30 Riverview Pk. Rd., Manchester, NH | 15 | | | ✓ | | | | | | |
| Pauline Cusson, Treasurer<br>34 Pleasant St. #14, Salem, NH 03079 | 35 | | | ✓ | | | | | | |
| Lorette Leaf, Corresponding Secretary<br>80 Parkview St., Manchester, NH 03103 | 10 | | | ✓ | | | | | | |
| John Cooke, Director<br>228 Main St., New Ipswich, NH 03071 | 10 | ✓ | | | | | | | | |
| James R. Gaudet, Director<br>345 Edward J. Roy Dr. #308, MHT, NH 03104 | 10 | ✓ | | | | | | | | |
| Denis Joyal, Director<br>29 Baron Dr., #2, Belmont, NH 03220 | 10 | ✓ | | | | | | | | |
| Anne Gleason, Director<br>231 Comeau St., Manchester, NH 03102 | 10 | ✓ | | | | | | | | |
| Dan Champagne, Director<br>15 Wayne Dr., Nashua, NH 03062 | 10 | ✓ | | | | | | | | |
| Constance Hebert, Director<br>313 Elgin Ave., Manchester, NH 03104 | 10 | ✓ | | | | | | | | |
| Julie Smith, Director<br>721 Brent St., Manchester, Nh 03103 | 10 | ✓ | | | | | | | | |
| Jackie Watson, Director<br>6 Watkins Rd., Merrimack, NH 03054 | 10 | ✓ | | | | | | | | |
| | | | | | | | | | | |
| | | | | | | | | | | |
| | | | | | | | | | | |
| | | | | | | | | | | |

**Part VII** **Section A. Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees** *(continued)*

| (A) Name and title | (B) Average hours per week | (C) Position (check all that apply): Individual trustee or director | Institutional trustee | Officer | Key employee | Highest compensated employee | Former | (D) Reportable compensation from the organization (W-2/1099-MISC) | (E) Reportable compensation from related organizations (W-2/1099-MISC) | (F) Estimated amount of other compensation from the organization and related organizations |
|---|---|---|---|---|---|---|---|---|---|---|
| | | | | | | | | | | |
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| **1b Total** . . . ▶ | | | | | | | | -0- | -0- | -0- |

2 Total number of individuals (including those in 1a) who received more than $100,000 in reportable compensation from the organization ▶ -0-

| | | Yes | No |
|---|---|---|---|
| 3 Did the organization list any **former** officer, director or trustee, key employee, or highest compensated employee on line 1a? *If "Yes," complete Schedule J for such individual* | 3 | | ✓ |
| 4 For any individual listed on line 1a, is the sum of reportable compensation and other compensation from the organization and related organizations greater than $150,000? *If "Yes," complete Schedule J for such individual.* | 4 | | ✓ |
| 5 Did any person listed on line 1a receive or accrue compensation from any unrelated organization for services rendered to the organization? *If "Yes," complete Schedule J for such person* | 5 | | ✓ |

**Section B. Independent Contractors**

1 Complete this table for your five highest compensated independent contractors that received more than $100,000 of compensation from the organization.

| (A) Name and business address | (B) Description of services | (C) Compensation |
|---|---|---|
| | | |
| | | |
| | | |
| | | |
| | | |

2 Total number of independent contractors (including those in 1) who received more than $100,000 in compensation from the organization ▶

## Part VIII Statement of Revenue

| | | | (A) Total revenue | (B) Related or exempt function revenue | (C) Unrelated business revenue | (D) Revenue excluded from tax under sections 512, 513, or 514 |
|---|---|---|---|---|---|---|
| **Contributions, gifts, grants and other similar amounts** | 1a Federated campaigns | 1a -0- | | | | |
| | b Membership dues | 1b 47,991 | | | | |
| | c Fundraising events | 1c | | | | |
| | d Related organizations | 1d | | | | |
| | e Government grants (contributions) | 1e | | | | |
| | f All other contributions, gifts, grants, and similar amounts not included above | 1f 41,424 | | | | |
| | g Noncash contributions included in lines 1a-1f: $ | | | | | |
| | h **Total.** Add lines 1a–1f ▶ | | 89,415 | | | |
| **Program Service Revenue** | | Business Code | | | | |
| | 2a **Publications** | 900099 | 3,227 | | | |
| | b **Society Journal** | 900099 | 239 | | | |
| | c **Library** | 900099 | 4,908 | | | |
| | d **Research Services** | 900099 | 6,973 | | | |
| | e **Conferences & Programs** | 900099 | 1,823 | | | |
| | f All other program service revenue | 900099 | 10,965 | | | |
| | g **Total.** Add lines 2a–2f ▶ | | 28,135 | | | |
| **Other Revenue** | 3 Investment income (including dividends, interest, and other similar amounts) ▶ | | | | | |
| | 4 Income from investment of tax-exempt bond proceeds ▶ | | | | | |
| | 5 Royalties ▶ | | | | | |
| | | (i) Real / (ii) Personal | | | | |
| | 6a Gross Rents | (i) 10,500 | | | | |
| | b Less: rental expenses | | | | | |
| | c Rental income or (loss) | | | | | |
| | d Net rental income or (loss) ▶ | | 10,500 | | | |
| | 7a Gross amount from sales of assets other than inventory | (i) Securities / (ii) Other | | | | |
| | b Less: cost or other basis and sales expenses | | | | | |
| | c Gain or (loss) | | | | | |
| | d Net gain or (loss) ▶ | | | | | |
| | 8a Gross income from fundraising events (not including $ of contributions reported on line 1c). See Part IV, line 18 a | | | | | |
| | b Less: direct expenses b | | | | | |
| | c Net income or (loss) from fundraising events ▶ | | | | | |
| | 9a Gross income from gaming activities. See Part IV, line 19 a | | | | | |
| | b Less: direct expenses. b | | | | | |
| | c Net income or (loss) from gaming activities ▶ | | | | | |
| | 10a Gross sales of inventory, less returns and allowances a | | | | | |
| | b Less: cost of goods sold b | | | | | |
| | c Net income or (loss) from sales of inventory ▶ | | | | | |
| | Miscellaneous Revenue | Business Code | | | | |
| | 11a **Interest** | 900099 | 616 | | | |
| | b | | | | | |
| | c | | | | | |
| | d All other revenue | | | | | |
| | e **Total.** Add lines 11a–11d ▶ | | 616 | | | |
| | 12 **Total Revenue.** Add lines 1h, 2g, 3, 4, 5, 6d, 7d, 8c, 9c, 10c, and 11e ▶ | | 128,666 | | | |

## Part IX Statement of Functional Expenses

**Section 501(c)(3) and 501(c)(4) organizations must complete all columns.**
**All other organizations must complete column (A) but are not required to complete columns (B), (C), and (D).**

| ***Do not include amounts reported on lines 6b, 7b, 8b, 9b, and 10b of Part VIII.*** | (A) Total expenses | (B) Program service expenses | (C) Management and general expenses | (D) Fundraising expenses |
|---|---|---|---|---|
| 1 Grants and other assistance to governments and organizations in the U.S. See Part IV, line 21 | | | | |
| 2 Grants and other assistance to individuals in the U.S. See Part IV, line 22 | | | | |
| 3 Grants and other assistance to governments, organizations, and individuals outside the U.S. See Part IV, lines 15 and 16 | | | | |
| 4 Benefits paid to or for members | | | | |
| 5 Compensation of current officers, directors, trustees, and key employees | | | | |
| 6 Compensation not included above, to disqualified persons (as defined under section 4958(f)(1)) and persons described in section 4958(c)(3)(B) | | | | |
| 7 Other salaries and wages | | | | |
| 8 Pension plan contributions (include section 401(k) and section 403(b) employer contributions) | | | | |
| 9 Other employee benefits | | | | |
| 10 Payroll taxes | | | | |
| 11 Fees for services (non-employees): | | | | |
| a Management | | | | |
| b Legal | | | | |
| c Accounting | | | | |
| d Lobbying | | | | |
| e Professional fundraising services. See Part IV, line 17 | | | | |
| f Investment management fees | | | | |
| g Other | | | | |
| 12 Advertising and promotion | | | | |
| 13 Office expenses | 6,833 | 1,123 | 5,710 | |
| 14 Information technology | 560 | | 560 | |
| 15 Royalties | | | | |
| 16 Occupancy | 72,920 | | 72,920 | |
| 17 Travel | | | | |
| 18 Payments of travel or entertainment expenses for any federal, state, or local public officials | | | | |
| 19 Conferences, conventions, and meetings | 2,070 | 2,070 | | |
| 20 Interest | | | | |
| 21 Payments to affiliates | | | | |
| 22 Depreciation, depletion, and amortization | | | | |
| 23 Insurance | 4,810 | | 4,810 | |
| 24 Other expenses. Itemize expenses not covered above. (Expenses grouped together and labeled miscellaneous may not exceed 5% of total expenses shown on line 25 below.) | | | | |
| a Society Journal | 18,382 | 18,382 | | |
| b Publications for Sale | 10,497 | 10,497 | | |
| c | | | | |
| d | | | | |
| e | | | | |
| f All other expenses | | | | |
| 25 **Total functional expenses.** Add lines 1 through 24f | 116,072 | 32,072 | 84,000 | |
| 26 **Joint Costs.** Check here ▶ ☐ if following SOP 98-2. Complete this line only if the organization reported in column (B) joint costs from a combined educational campaign and fundraising solicitation | | | | |

**Part X Balance Sheet**

| | | | (A) Beginning of year | | (B) End of year |
|---|---|---|---|---|---|
| Assets | 1 | Cash—non-interest-bearing | 350 | 1 | 350 |
| | 2 | Savings and temporary cash investments | 24,052 | 2 | 30,709 |
| | 3 | Pledges and grants receivable, net | | 3 | |
| | 4 | Accounts receivable, net | -57 | 4 | -0- |
| | 5 | Receivables from current and former officers, directors, trustees, key employees, or other related parties. Complete Part II of Schedule L | | 5 | |
| | 6 | Receivables from other disqualified persons (as defined under section 4958(f)(1)) and persons described in section 4958(c)(3)(B). Complete Part II of Schedule L | | 6 | |
| | 7 | Notes and loans receivable, net | | 7 | |
| | 8 | Inventories for sale or use | 65,315 | 8 | 65,315 |
| | 9 | Prepaid expenses and deferred charges | | 9 | |
| | 10a | Land, buildings, and equipment: cost basis 10a 342,998 | | | |
| | b | Less: accumulated depreciation. Complete Part VI of Schedule D 10b | 340,799 | 10c | 342,998 |
| | 11 | Investments—publicly traded securities | | 11 | |
| | 12 | Investments—other securities. See Part IV, line 11 | | 12 | |
| | 13 | Investments—program-related. See Part IV, line 11 | | 13 | |
| | 14 | Intangible assets | | 14 | |
| | 15 | Other assets. See Part IV, line 11 | 321,709 | 15 | 324,639 |
| | 16 | **Total assets.** Add lines 1 through 15 (must equal line 34) | 752,165 | 16 | 764,010 |
| Liabilities | 17 | Accounts payable and accrued expenses | | 17 | |
| | 18 | Grants payable | | 18 | |
| | 19 | Deferred revenue | | 19 | |
| | 20 | Tax-exempt bond liabilities | | 20 | |
| | 21 | Escrow account liability. Complete Part IV of Schedule D | | 21 | |
| | 22 | Payables to current and former officers, directors, trustees, key employees, highest compensated employees, and disqualified persons. Complete Part II of Schedule L | | 22 | |
| | 23 | Secured mortgages and notes payable to unrelated third parties | | 23 | |
| | 24 | Unsecured notes and loans payable | | 24 | |
| | 25 | Other liabilities. Complete Part X of Schedule D | 2,695 | 25 | -0- |
| | 26 | **Total liabilities.** Add lines 17 through 25 | | 26 | |
| Net Assets or Fund Balances | | **Organizations that follow SFAS 117, check here ▶ ☐ and complete lines 27 through 29, and lines 33 and 34.** | | | |
| | 27 | Unrestricted net assets | | 27 | |
| | 28 | Temporarily restricted net assets | | 28 | |
| | 29 | Permanently restricted net assets | | 29 | |
| | | **Organizations that do not follow SFAS 117, check here ▶ ☐ and complete lines 30 through 34.** | | | |
| | 30 | Capital stock or trust principal, or current funds | 20,882 | 30 | 12,595 |
| | 31 | Paid-in or capital surplus, or land, building, or equipment fund | 515,413 | 31 | 517,303 |
| | 32 | Retained earnings, endowment, accumulated income, or other funds | 213,176 | 32 | 234,117 |
| | 33 | Total net assets or fund balances | 749,470 | 33 | 764,010 |
| | 34 | Total liabilities and net assets/fund balances | 752,165 | 34 | 764,010 |

**Part XI Financial Statements and Reporting**

| | | | Yes | No |
|---|---|---|---|---|
| 1 | Accounting method used to prepare the Form 990: ☑ Cash ☐ Accrual ☐ Other | | | |
| 2a | Were the organization's financial statements compiled or reviewed by an independent accountant? | 2a | | ✓ |
| b | Were the organization's financial statements audited by an independent accountant? | 2b | | ✓ |
| c | If "Yes" to lines 2a or 2b, does the organization have a committee that assumes responsibility for oversight of the audit, review, or compilation of its financial statements and selection of an independent accountant? | 2c | | |
| 3a | As a result of a federal award, was the organization required to undergo an audit or audits as set forth in the Single Audit Act and OMB Circular A-133? | 3a | | ✓ |
| b | If "Yes," did the organization undergo the required audit or audits? | 3b | | |

**SCHEDULE D (Form 990)**

Department of the Treasury
Internal Revenue Service

# Supplemental Financial Statements

▶ Attach to Form 990. To be completed by organizations that answered "Yes," to Form 990, Part IV, line 6, 7, 8, 9, 10, 11, or 12.

OMB No. 1545-0047

2008

Open to Public Inspection

| Name of the organization | Employer identification number |
|---|---|
| American-Canadian Genealogical Society, Inc. | 51 0185878 |

**Part I** **Organizations Maintaining Donor Advised Funds or Other Similar Funds or Accounts.** Complete if the organization answered "Yes" to Form 990, Part IV, line 6.

| | | (a) Donor advised funds | (b) Funds and other accounts |
|---|---|---|---|
| 1 | Total number at end of year | | |
| 2 | Aggregate contributions to (during year) | | |
| 3 | Aggregate grants from (during year) | | |
| 4 | Aggregate value at end of year | | |

5 Did the organization inform all donors and donor advisors in writing that the assets held in donor advised funds are the organization's property, subject to the organization's exclusive legal control? ☐ Yes ☐ No

6 Did the organization inform all grantees, donors, and donor advisors in writing that grant funds may be used only for charitable purposes and not for the benefit of the donor or donor advisor or other impermissible private benefit? ☐ Yes ☐ No

**Part II** **Conservation Easements.** Complete if the organization answered "Yes" to Form 990, Part IV, line 7.

1 Purpose(s) of conservation easements held by the organization (check all that apply).
- ☐ Preservation of land for public use (e.g., recreation or pleasure)
- ☐ Preservation of an historically important land area
- ☐ Protection of natural habitat
- ☐ Preservation of certified historic structure
- ☐ Preservation of open space

2 Complete lines 2a–2d if the organization held a qualified conservation contribution in the form of a conservation easement on the last day of the tax year.

| | | | Held at the End of the Year |
|---|---|---|---|
| a | Total number of conservation easements | 2a | |
| b | Total acreage restricted by conservation easements | 2b | |
| c | Number of conservation easements on a certified historic structure included in (a) | 2c | |
| d | Number of conservation easements included in (c) acquired after 8/17/06 | 2d | |

3 Number of conservation easements modified, transferred, released, extinguished, or terminated by the organization during the taxable year ▶ ______

4 Number of states where property subject to conservation easement is located ▶ ______

5 Does the organization have a written policy regarding the periodic monitoring, inspection, violations, and enforcement of the conservation easements it holds? ☐ Yes ☐ No

6 Staff or volunteer hours devoted to monitoring, inspecting, and enforcing easements during the year ▶ ______

7 Amount of expenses incurred in monitoring, inspecting, and enforcing easements during the year ▶ $ ______

8 Does each conservation easement reported on line 2(d) above satisfy the requirements of section 170(h)(4)(B)(i) and section 170(h)(4)(B)(ii)? ☐ Yes ☐ No

9 In Part XIV, describe how the organization reports conservation easements in its revenue and expense statement, and balance sheet, and include, if applicable, the text of the footnote to the organization's financial statements that describes the organization's accounting for conservation easements.

**Part III** **Organizations Maintaining Collections of Art, Historical Treasures, or Other Similar Assets.** Complete if the organization answered "Yes" to Form 990, Part IV, line 8.

1a If the organization elected, as permitted under SFAS 116, not to report in its revenue statement and balance sheet works of art, historical treasures, or other similar assets held for public exhibition, education, or research in furtherance of public service, provide, in Part XIV, the text of the footnote to its financial statements that describes these items.

b If the organization elected, as permitted under SFAS 116, to report in its revenue statement and balance sheet works of art, historical treasures, or other similar assets held for public exhibition, education, or research in furtherance of public service, provide the following amounts relating to these items:

(i) Revenues included in Form 990, Part VIII, line 1 ▶ $ ______

(ii) Assets included in Form 990, Part X ▶ $ ______

2 If the organization received or held works of art, historical treasures, or other similar assets for financial gain, provide the following amounts required to be reported under SFAS 116 relating to these items:

a Revenues included in Form 990, Part VIII, line 1 ▶ $ ______

b Assets included in Form 990, Part X ▶ $ ______

**Part III Organizations Maintaining Collections of Art, Historical Treasures, or Other Similar Assets** *(continued)*

3 Using the organization's accession and other records, check any of the following that are a significant use of its collection items (check all that apply):

a ☐ Public exhibition
b ☐ Scholarly research
c ☐ Preservation for future generations
d ☐ Loan or exchange programs
e ☐ Other ____________

4 Provide a description of the organization's collections and explain how they further the organization's exempt purpose in Part XIV.

5 During the year, did the organization solicit or receive donations of art, historical treasures, or other similar assets to be sold to raise funds rather than to be maintained as part of the organization's collection? . . . ☐ Yes ☐ No

**Part IV Trust, Escrow and Custodial Arrangements.** Complete if organization answered "Yes" to Form 990, Part IV, line 9, or reported an amount on Form 990, Part X, line 21.

1a Is the organization an agent, trustee, custodian or other intermediary for contributions or other assets not included on Form 990, Part X? ☐ Yes ☐ No

b If "Yes," explain the arrangement in Part XIV and complete the following table:

| | | Amount |
|---|---|---|
| c Beginning balance | 1c | |
| d Additions during the year | 1d | |
| e Distributions during the year | 1e | |
| f Ending balance | 1f | |

2a Did the organization include an amount on Form 990, Part X, line 21? ☐ Yes ☐ No

b If "Yes," explain the arrangement in Part XIV.

**Part V Endowment Funds.** Complete if organization answered "Yes" to Form 990, Part IV, line 10.

| | (a) Current year | (b) Prior year | (c) Two years back | (d) Three years back | (e) Four years back |
|---|---|---|---|---|---|
| 1a Beginning of year balance | | | | | |
| b Contributions | | | | | |
| c Investment earnings or losses | | | | | |
| d Grants or scholarships | | | | | |
| e Other expenditures for facilities and programs | | | | | |
| f Administrative expenses | | | | | |
| g End of year balance | | | | | |

2 Provide the estimated percentage of the year end balance held as:

a Board designated or quasi-endowment ▶ ______%

b Permanent endowment ▶ ______%

c Term endowment ▶ ______%

3a Are there endowment funds not in the possession of the organization that are held and administered for the organization by:

| | | Yes | No |
|---|---|---|---|
| (i) unrelated organizations | 3a(i) | | |
| (ii) related organizations | 3a(ii) | | |
| b If "Yes" to 3a(ii), are the related organizations listed as required on Schedule R? | 3b | | |

4 Describe in Part XIV the intended uses of the organization's endowment funds.

**Part VI Investments—Land, Buildings, and Equipment.** See Form 990, Part X, line 10.

| Description of investment | (a) Cost or other basis (investment) | (b) Cost or other basis (other) | (c) Depreciation | (d) Book value |
|---|---|---|---|---|
| 1a Land | | | | |
| b Buildings | | 340,799 | -0- | 340,799 |
| c Leasehold improvements | | 2,199 | -0- | 2,199 |
| d Equipment | | | | |
| e Other | | | | |
| **Total.** Add lines 1a–1e. *(Column (d) should equal Form 990, Part X, column (B), line 10(c).)* ▶ | | | | 342,998 |

**SCHEDULE A**
**(Form 990 or 990-EZ)**

Department of the Treasury
Internal Revenue Service

# Public Charity Status and Public Support

**To be completed by all section 501(c)(3) organizations and section 4947(a)(1) nonexempt charitable trusts.**

**▶ Attach to Form 990 or Form 990-EZ. ▶ See separate instructions.**

OMB No. 1545-0047

**2008**

**Open to Public Inspection**

**Name of the organization**
American-Canadian Genealogical Society, Inc.

**Employer identification number**
51 0185878

## Part I Reason for Public Charity Status (All organizations must complete this part.) (see instructions)

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

1 ☐ A church, convention of churches, or association of churches described in **section 170(b)(1)(A)(i).**
2 ☐ A school described in **section 170(b)(1)(A)(ii).** (Attach Schedule E.)
3 ☐ A hospital or a cooperative hospital service organization described in **section 170(b)(1)(A)(iii).** (Attach Schedule H.)
4 ☐ A medical research organization operated in conjunction with a hospital described in **section 170(b)(1)(A)(iii).** Enter the hospital's name, city, and state:
5 ☐ An organization operated for the benefit of a college or university owned or operated by a governmental unit described in **section 170(b)(1)(A)(iv).** (Complete Part II.)
6 ☐ A federal, state, or local government or governmental unit described in **section 170(b)(1)(A)(v).**
7 ☐ An organization that normally receives a substantial part of its support from a governmental unit or from the general public described in **section 170(b)(1)(A)(vi).** (Complete Part II.)
8 ☐ A community trust described in **section 170(b)(1)(A)(vi).** (Complete Part II.)
9 ☑ An organization that normally receives: (1) more than 33⅓ % of its support from contributions, membership fees, and gross receipts from activities related to its exempt 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).** (Complete Part III.)
10 ☐ An organization organized and operated exclusively to test for public safety. See **section 509(a)(4).** (see instructions)
11 ☐ An organization organized and operated exclusively for the benefit of, to perform the functions of, or to carry out the purposes of one or more publicly supported organizations described in section 509(a)(1) or section 509(a)(2). See **section 509(a)(3).** Check the box that describes the type of supporting organization and complete lines 11e through 11h.

**a** ☐ Type I **b** ☐ Type II **c** ☐ Type III–Functionally integrated **d** ☐ Type III–Other

**e** ☐ By checking this box, I certify that the organization is not controlled directly or indirectly by one or more disqualified persons other than foundation managers and other than one or more publicly supported organizations described in section 509(a)(1) or section 509(a)(2).

**f** If the organization received a written determination from the IRS that it is a Type I, Type II, or Type III supporting organization, check this box . . . ☐

**g** Since August 17, 2006, has the organization accepted any gift or contribution from any of the following persons?

| | | Yes | No |
|---|---|---|---|
| **(i)** A person who directly or indirectly controls, either alone or together with persons described in (ii) and (iii) below, the governing body of the supported organization? | 11g(i) | | |
| **(ii)** A family member of a person described in (i) above? | 11g(ii) | | |
| **(iii)** A 35% controlled entity of a person described in (i) or (ii) above? | 11g(iii) | | |

**h** Provide the following information about the organizations the organization supports.

| (i) Name of supported organization | (ii) EIN | (iii) Type of organization (described on lines 1–9 above or IRC section **(see instructions)**) | (iv) Is the organization in col. (i) listed in your governing document? | | (v) Did you notify the organization in col. (i) of your support? | | (vi) Is the organization in col. (i) organized in the U.S.? | | (vii) Amount of support |
|---|---|---|---|---|---|---|---|---|---|
| | | | Yes | No | Yes | No | Yes | No | |
| | | | | | | | | | |
| | | | | | | | | | |
| | | | | | | | | | |
| | | | | | | | | | |
| | | | | | | | | | |
| **Total** | | | | | | | | | |

**Part II** **Support Schedule for Organizations Described in Sections 170(b)(1)(A)(iv) and 170(b)(1)(A)(vi)**
(Complete only if you checked the box on line 5, 7, or 8 of Part I.)

## Section A. Public Support

| Calendar year (or fiscal year beginning in) ▶ | (a) 2004 | (b) 2005 | (c) 2006 | (d) 2007 | (e) 2008 | (f) Total |
|---|---|---|---|---|---|---|
| 1 Gifts, grants, contributions, and membership fees received. (Do not include any "unusual grants.") | | | | | | |
| 2 Tax revenues levied for the organization's benefit and either paid to or expended on its behalf | | | | | | |
| 3 The value of services or facilities furnished by a governmental unit to the organization without charge | | | | | | |
| 4 **Total.** Add lines 1-3 | | | | | | |
| 5 The portion of total contributions by each person (other than a governmental unit or publicly supported organization) included on line 1 that exceeds 2% of the amount shown on line 11, column (f) | | | | | | |
| 6 **Public support.** Subtract line 5 from line 4. | | | | | | |

## Section B. Total Support

| Calendar year (or fiscal year beginning in) ▶ | (a) 2004 | (b) 2005 | (c) 2006 | (d) 2007 | (e) 2008 | (f) Total |
|---|---|---|---|---|---|---|
| 7 Amounts from line 4 | | | | | | |
| 8 Gross income from interest, dividends, payments received on securities loans, rents, royalties and income from similar sources | | | | | | |
| 9 Net income from unrelated business activities, whether or not the business is regularly carried on | | | | | | |
| 10 Other income. Do not include gain or loss from the sale of capital assets (Explain in Part IV.) | | | | | | |
| 11 **Total support.** Add lines 7 through 10 | | | | | | |

12 Gross receipts from related activities, etc. (see instructions) . . . . 12

13 **First five years.** If the Form 990 is for the organization's first, second, third, fourth, or fifth tax year as a section 501(c)(3) organization, check this box and **stop here** . . . ▶ ☐

## Section C. Computation of Public Support Percentage

14 Public support percentage for 2008 (line 6, column (f) divided by line 11, column (f)) . . . . 14 %

15 Public support percentage from 2007 Schedule A, Part IV-A, line 26f . . . . 15 %

16a **33⅓% support test—2008.** If the organization did not check the box on line 13, and line 14 is 33⅓% or more, check this box and **stop here.** The organization qualifies as a publicly supported organization . . . ▶ ☐

b **33⅓% support test—2007.** If the organization did not check a box on line 13 or 16a, and line 15 is 33⅓% or more, check this box and **stop here.** The organization qualifies as a publicly supported organization . . . ▶ ☐

17a **10%-facts-and-circumstances test—2008.** If the organization did not check a box on line 13, 16a, or 16b, and line 14 is 10% or more, and if the organization meets the "facts-and-circumstances" test, check this box and **stop here.** Explain in Part IV how the organization meets the "facts-and-circumstances" test. The organization qualifies as a publicly supported organization . . . ▶ ☐

b **10%-facts-and-circumstances test—2007.** If the organization did not check a box on line 13, 16a, 16b, or 17a, and line 15 is 10% or more, and if the organization meets the "facts-and-circumstances" test, check this box and **stop here.** Explain in Part IV how the organization meets the "facts-and-circumstances" test. The organization qualifies as a publicly supported organization . . . ▶ ☐

18 **Private foundation.** If the organization did not check a box on line 13, 16a, 16b, 17a, or 17b, check this box and see instructions ▶ ☐

**Part III** **Support Schedule for Organizations Described in Section 509(a)(2)**
(Complete only if you checked the box on line 9 of Part I.)

## Section A. Public Support

| Calendar year (or fiscal year beginning in) ▶ | (a) 2004 | (b) 2005 | (c) 2006 | (d) 2007 | (e) 2008 | (f) Total |
|---|---|---|---|---|---|---|
| 1 Gifts, grants, contributions, and membership fees received. (Do not include any "unusual grants.") | 60,380 | 86,850 | 61,831 | 58,460 | 79,415 | 346,936 |
| 2 Gross receipts from admissions, merchandise sold or services performed, or facilities furnished in any activity that is related to the organization's tax-exempt purpose | 34,867 | 27,135 | 32,076 | 40,230 | 28,135 | 162,443 |
| 3 Gross receipts from activities that are not an unrelated trade or business under section 513 | | | | | | |
| 4 Tax revenues levied for the organization's benefit and either paid to or expended on its behalf | | | | | | |
| 5 The value of services or facilities furnished by a governmental unit to the organization without charge | | | | | | |
| 6 **Total.** Add lines 1-5 | 95,247 | 113,985 | 93,907 | 98,690 | 107,550 | 509,379 |
| 7a Amounts included on lines 1, 2, and 3 received from disqualified persons | | | | | | |
| b Amounts included on lines 2 and 3 received from other than disqualified persons that exceed the greater of 1% of the total of lines 9, 10c, 11, and 12 for the year or $5,000 | | | | | | |
| c Add lines 7a and 7b | | | | | | |
| 8 **Public support** (Subtract line 7c from line 6.) | | | | | | 509,379 |

## Section B. Total Support

| Calendar year (or fiscal year beginning in) ▶ | (a) 2004 | (b) 2005 | (c) 2006 | (d) 2007 | (e) 2008 | (f) Total |
|---|---|---|---|---|---|---|
| 9 Amounts from line 6 | 95,247 | 113,985 | 93,907 | 98,690 | 107,550 | 509,379 |
| 10a Gross income from interest, dividends, payments received on securities loans, rents, royalties and income from similar sources | 10,500 | 9,625 | 11,823 | 10,936 | 11,116 | 54,000 |
| b Unrelated business taxable income (less section 511 taxes) from businesses acquired after June 30, 1975 | | | | | | |
| c Add lines 10a and 10b | 10,500 | 9,625 | 11,823 | 10,936 | 11,116 | 54,000 |
| 11 Net income from unrelated business activities not included in line 10b, whether or not the business is regularly carried on | | | | | | |
| 12 Other income. Do not include gain or loss from the sale of capital assets (Explain in Part IV.) | | | | | 10,000 | 10,000 |
| 13 **Total support.** (Add lines 9, 10c, 11, and 12.) | | | | | | 573,379 |

14 **First five years.** If the Form 990 is for the organization's first, second, third, fourth, or fifth tax year as a section 501(c)(3) organization, check this box and **stop here** ▶ ☐

## Section C. Computation of Public Support Percentage

| | | | |
|---|---|---|---|
| 15 | Public support percentage for 2008 (line 8, column (f) divided by line 13, column (f)) | 15 | 88.8 % |
| 16 | Public support percentage from 2007 Schedule A, Part IV-A, line 27g | 16 | 90.0 % |

## Section D. Computation of Investment Income Percentage

| | | | |
|---|---|---|---|
| 17 | Investment income percentage for **2008** (line 10c, column (f) divided by line 13, column (f)) | 17 | 9.4 % |
| 18 | Investment income percentage from **2007** Schedule A, Part IV-A, line 27h | 18 | 9.9 % |

19a **33⅓ % support tests—2008.** If the organization did not check the box on line 14, and line 15 is more than 33⅓ %, and line 17 is not more than 33⅓ %, check this box and **stop here.** The organization qualifies as a publicly supported organization ▶ ☑

b **33⅓ % support tests—2007.** If the organization did not check a box on line 14 or line 19a, and line 16 is more than 33⅓ %, and line 18 is not more than 33⅓ %, check this box and **stop here.** The organization qualifies as a publicly supported organization ▶ ☐

20 **Private foundation.** If the organization did not check a box on line 14, 19a, or 19b, check this box and see instructions ▶ ☐

**Part IV** **Supplemental Information.** Complete this part to provide the explanation required by Part II, line 10; Part II, line 17a or 17b; or Part III, line 12. Provide any other additional information. (see instructions)

Grant from the Bean Foundation of $10,000 toward the cost of making oour building more energy efficient and to reduce our cost of operating the building. [Replaced 58 dual pane sliding windows - $28,000]

**SCHEDULE O**
**(Form 990)**

Department of the Treasury
Internal Revenue Service

# Supplemental Information to Form 990

▶ Attach to Form 990. To be completed by organizations to provide additional information for responses to specific questions for the Form 990 or to provide any additional information.

OMB No. 1545-0047

**2008**

**Open to Public Inspection**

| Name of the organization | Employer identification number |
|---|---|
| American-Canadian Genealogical Society, Inc. | 51 0185878 |

Part III 4d - Revenue and expenses from our Research Services department for ancestral lines researched for members and non-members who choose not to do it themselves.

Part VI 10 - Board relies on Treasurer's records and financial statements at the end of each year which are published annually in the society's quarterly journal.

Part VI 19 - Bylaws include conflict of interest policy and are published in the journal when revisions/amendments are made to the policy. Otherwise, they are available in a binder at the society's library and available upon request.

01/19/09

# American-Canadian Genealogical Society
## Balance Sheet
### As of December 31, 2008

| | Dec 31, 08 |
|---|---|
| **ASSETS** | |
| **Current Assets** | |
| **Checking/Savings** | |
| **1000 · BANK ACCOUNTS** | |
| **1001 · CHECKING ACCOUNT-BNH** | 16,181.23 |
| **1002 · CHEQUING - CANADIAN FUNDS** | 1,088.34 |
| **1003 · BUILDING FUND-BNH** | 10,042.50 |
| **1004 · BOOK FUND-SMB** | 1,775.51 |
| **1005 · CASH ON HAND-CASH REG** | 150.00 |
| **1006 · PETTY CASH-VOLUNTEERS** | 200.00 |
| **1007 · C.D. SMB 10/18/2002** | 1,621.34 |
| **Total 1000 · BANK ACCOUNTS** | 31,058.92 |
| **Total Checking/Savings** | 31,058.92 |
| **Accounts Receivable** | |
| **1100 · ACCOUNTS RECEIVABLE** | |
| **1101 · Paid Invoices** | -140.00 |
| **1100 · ACCOUNTS RECEIVABLE - Other** | 140.00 |
| **Total 1100 · ACCOUNTS RECEIVABLE** | 0.00 |
| **Total Accounts Receivable** | 0.00 |
| **Other Current Assets** | |
| **1300 · INVENTORY-RESALE** | 65,314.85 |
| **Total Other Current Assets** | 65,314.85 |
| **Total Current Assets** | 96,373.77 |
| **Fixed Assets** | |
| **1500 · Fixed Assets** | |
| **1501 · LIBRARY BUILDING** | 230,172.38 |
| **1502 · FURNITURE & EQUIPMENT** | 112,825.21 |
| **1503 · ACGS HOLDINGS** | 324,638.51 |
| **Total 1500 · Fixed Assets** | 667,636.10 |
| **Total Fixed Assets** | 667,636.10 |
| **TOTAL ASSETS** | **764,009.87** |
| **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** | -80,000.00 |
| **Total Long Term Liabilities** | 0.00 |
| **Total Liabilities** | 0.00 |

01/19/09

# American-Canadian Genealogical Society
## Balance Sheet
### As of December 31, 2008

| | Dec 31, 08 |
|---|---|
| **Equity** | |
| **3000 · OPENING BALANCE EQUITY** | 517,303.12 |
| **3900 · RETAINED EARNINGS** | 234,111.47 |
| **Net Income** | 12,595.28 |
| **Total Equity** | 764,009.87 |
| **TOTAL LIABILITIES & EQUITY** | **764,009.87** |

01/19/09

# American-Canadian Genealogical Society
## Income/Expense Year-to-Date Comparison
January through December 2008

| | Jan - Dec 08 | Jan - Dec 07 |
|---|---|---|
| **Income** | | |
| **4100 · MEMBERSHIP** | | |
| **4101 · Dues** | 47,991.00 | 49,443.00 |
| **Total 4100 · MEMBERSHIP** | 47,991.00 | 49,443.00 |
| **4200 · PUBLICATIONS** | | |
| **4201 · Used Book Sales** | 284.40 | 948.00 |
| **4203 · Repertoires** | 10,965.07 | 16,370.80 |
| **4204 · Index & Holdings** | 63.00 | 81.95 |
| **4205 · Jette & White** | 935.00 | 3,310.50 |
| **4206 · CD Roms** | 259.40 | 1,250.85 |
| **4207 · Fr, Croteau Publications** | 869.30 | 1,940.69 |
| **4208 · Orphan Pub. & Index** | 815.55 | 1,160.43 |
| **Total 4200 · PUBLICATIONS** | 14,191.72 | 25,063.22 |
| **4300 · GENEALOGIST** | | |
| **4301 · Back Issues** | 238.85 | 548.80 |
| **4302 · Advertising** | 0.00 | 25.00 |
| **Total 4300 · GENEALOGIST** | 238.85 | 573.80 |
| **4400 · LIBRARY** | | |
| **4401 · All Copies except Drouin copies** | 1,728.36 | 1,829.60 |
| **4402 · Maps-Charts-Beginners' Course** | 909.02 | 912.76 |
| **4403 · Guest Fees** | 978.90 | 1,030.65 |
| **4404 · Drouin Computer Time** | 758.50 | 1,765.70 |
| **4405 · Beverages** | 235.15 | 311.57 |
| **4407 · Logo Mdse (resale items)** | 5.00 | 58.00 |
| **4408 · Gift Certificates** | 0.00 | 10.60 |
| **4410 · Drouin Copies & CDs** | 293.50 | 638.70 |
| **Total 4400 · LIBRARY** | 4,908.43 | 6,557.58 |
| **4500 · RESEARCH** | | |
| **4501 · Reasearch Income** | 3,787.45 | 4,651.15 |
| **4502 · Drouin Research Income** | 3,185.85 | 2,075.20 |
| **Total 4500 · RESEARCH** | 6,973.30 | 6,726.35 |
| **4600 · CONFERENCE** | | |
| **4601 · Attend Fees** | 1,778.17 | 1,265.50 |
| **4602 · Raffle** | 0.00 | 90.00 |
| **4603 · Advertising** | 45.00 | 0.00 |
| **4605 · Refreshments** | 0.00 | -46.70 |
| **Total 4600 · CONFERENCE** | 1,823.17 | 1,308.80 |

01/19/09

# American-Canadian Genealogical Society
## Income/Expense Year-to-Date Comparison
### January through December 2008

| | Jan - Dec 08 | Jan - Dec 07 |
|---|---|---|
| 4700 · SOCIETY | | |
| 4701 · Drouin Fund Donations | 2,254.02 | 7,025.62 |
| 4702 · Bldg Fund | 37,777.63 | 808.00 |
| 4703 · Book Fund (Border crossings) | 1,392.00 | 1,183.00 |
| 4705 · Cash Over & Short | -180.18 | 155.63 |
| 4706 · Ckg Act Int | 12.38 | 16.24 |
| 4707 · Bld Fnd Int | 6.83 | 4.22 |
| 4708 · Sav Act Int | 777.11 | 241.90 |
| 4709 · Other | 0.00 | 1.20 |
| Total 4700 · SOCIETY | 42,039.79 | 9,435.81 |
| 4800 · BUILDING | | |
| 4801 · Rent | 10,500.00 | 10,500.00 |
| Total 4800 · BUILDING | 10,500.00 | 10,500.00 |
| Total Income | 128,666.26 | 109,608.56 |
| Gross Profit | 128,666.26 | 109,608.56 |
| Expense | | |
| 6100 · MEMBERSHIP EXP | | |
| 6101 · Postage | 824.53 | 742.91 |
| 6102 · Supplies | 101.37 | 91.20 |
| Total 6100 · MEMBERSHIP EXP | 925.90 | 834.11 |
| 6200 · PUBLICATIONS EXP | | |
| 6201 · Postage | 1,064.76 | 310.05 |
| 6202 · Supplies | 651.64 | 774.13 |
| 6203 · Print Reps | 8,390.77 | 8,160.56 |
| 6205 · Jette & White | 0.00 | 2,233.31 |
| 6206 · CD Roms | 0.00 | 254.70 |
| 6207 · Fr. Croteau Publications | 0.00 | 260.78 |
| 6208 · Orphan Publications | 390.00 | 0.00 |
| Total 6200 · PUBLICATIONS EXP | 10,497.17 | 11,993.53 |
| 6300 · GENEALOGIST EXP | | |
| 6301 · Postage | 2,802.97 | 2,618.25 |
| 6303 · Printing | 15,578.96 | 17,709.40 |
| Total 6300 · GENEALOGIST EXP | 18,381.93 | 20,327.65 |
| 6400 · LIBRARY EXP | | |
| 6402 · Supplies | 320.00 | 1,226.24 |
| 6403 · Printing Maps & Info Sheets | 40.91 | 127.25 |
| 6404 · Equip. Maint | 469.04 | 950.20 |
| 6405 · Beverages | 38.11 | 144.00 |
| Total 6400 · LIBRARY EXP | 868.06 | 2,447.69 |
| 6500 · RESEARCH EXP | | |
| 6501 · Postage | 137.80 | 62.05 |
| 6502 · Supplies | 117.56 | 111.17 |
| Total 6500 · RESEARCH EXP | 255.36 | 173.22 |

01/19/09

# American-Canadian Genealogical Society
## Income/Expense Year-to-Date Comparison
### January through December 2008

| | Jan - Dec 08 | Jan - Dec 07 |
|---|---|---|
| **6600 · CONFERENCE EXP** | | |
| **6604 · Speakers** | 1,563.56 | 940.95 |
| **6605 · Caterer & Refreshments** | 75.96 | 84.75 |
| **6608 · New England Regional Gen Conf** | 430.00 | 50.00 |
| **Total 6600 · CONFERENCE EXP** | 2,069.52 | 1,075.70 |
| **6700 · SOCIETY EXP** | | |
| **6701 · Postage** | 363.00 | 743.84 |
| **6702 · Supplies** | 1,889.64 | 1,024.46 |
| **6703 · Telephone** | 1,448.68 | 1,221.27 |
| **6704 · Insurance Content/Bond** | 2,008.00 | 2,203.00 |
| **6705 · Subscriptions** | 300.00 | 570.00 |
| **6706 · Bad Checks** | 0.00 | 30.00 |
| **6707 · Bank Charges** | 90.48 | 331.20 |
| **6709 · Computer Expenses** | 64.33 | 0.00 |
| **6710 · Credit Card Charges** | 480.92 | 603.67 |
| **6712 · Internet Services** | 495.00 | 588.85 |
| **6714 · Drouin-Interest Exp.** | 10.65 | 786.23 |
| **6715 · Bank Debit Charges** | 0.00 | 22.99 |
| **6717 · Misc Society Expenses** | 200.00 | -225.00 |
| **Total 6700 · SOCIETY EXP** | 7,350.70 | 7,900.51 |
| **6800 · BUILDING EXP** | | |
| **6801 · Heat** | 15,429.98 | 15,239.64 |
| **6802 · Electricity** | 3,255.62 | 3,673.59 |
| **6803 · Water-Sewer** | 628.75 | 663.10 |
| **6804 · Insurance - Bldg. & Liab.** | 2,802.00 | 2,712.00 |
| **6805 · Building Maint.** | 44,891.09 | 15,633.38 |
| **6806 · Grounds Maint.** | 8,234.90 | 5,595.00 |
| **6807 · Fire Alarm Fee** | 480.00 | 480.00 |
| **Total 6800 · BUILDING EXP** | 75,722.34 | 43,996.71 |
| **Total Expense** | 116,070.98 | 88,749.12 |
| **Net Income** | **12,595.28** | **20,859.44** |