Return of Organization Exempt From Income Tax

OMB No. 1545-0047

Open to Public

Department of the Treasury

Under section 501(c), 527, or 4947(a)(1) of the Internal Revenue Code (except private foundations) Do not enter social security numbers on this form as it may be made public.

Inter	nal Reveni	ue Service	Go to w	ww.irs.gov/Form990 for instruc	tions and the latest	information.		Inspection
A	For the	2022 calend	lar year, or tax year begin	nning	, 2022, aı	nd ending		, 20
В	Check if a	applicable:	C Name of organization MA	NCHESTER ACUPUNCTURE	STUDIO		D Emplo	yer identification number
\neg	Address		Doing business as	<u> </u>	510510			81-4825508
=		-		vy if mail in pat delivered to attend address)		Room/suite	F Tolonk	none number
=	Name cha	-	,	ox if mail is not delivered to street address)		Room/suite	E l'elepr	
=	Initial retu		895 HANOVER ST					(603)669-0808
╣		rn/terminated		, country, and ZIP or foreign postal code			G Gross	•
4	Amended	l return	MANCHESTER, NE				\$	349,781
	Applicatio	n pending	F Name and address of principa			H(a) Is this a	group return f	or subordinates? Yes X No
			SAME AS C ABOV	/E		H(b) Are all s	subordinate	s included? Yes No
I	Tax-exem	npt status:	501(c)(3) 501(c) () (insert no.) 4947(a)(1) or	527	If "No,"	attach a lis	t. See instructions
J	Website:	WWW	.MANCHESTERACUPUN	NCTURESTUDIO.ORG		H(c) Group	exemption r	number
K	Form of o	rganization: X	Corporation Trust Ass	sociation Other	L Year of formation	on: 2017 M S	State of lega	al domicile: NH
Pa	art I	Summar	у					
	1	Briefly descr	ibe the organization's miss	ion or most significant activities:	MANCHESTER AG	CUPUNCTURE S	TUDIO	IS A 501(C)3
		NON-PROF	IT ORGANIZATION I	HAT PROMOTES AND PROV	VIDES LOW-COST	ACUPUNCTURE	TO TH	HE COMMUNITY AS A
çe		-		IS TO REMOVE FINANCIA				
nan								
Governance	2	Check this h	ox if the organization o	discontinued its operations or disp	osed of more than 25°	% of its net assets		
ő	3		_	·			3	6
			-				4	
Activities &	4			s of the governing body (Part VI,			<u> </u>	5
Ξ̈́Ξ	5			n calendar year 2022 (Part V, line			5	10
Act	6		r of volunteers (estimate if	• /			6	
	7a			Part VIII, column (C), line 12 .			7a	0
	b	Net unrelate	d business taxable income	from Form 990-T, Part I, line 11			7b	0
						Prior Year		Current Year
	8	Contributions	s and grants (Part VIII, line	1h)		101	,492	36,393
ne	9	Program ser	vice revenue (Part VIII, line	e 2g)		298	,285	307,968
Revenue	10	Investment in	ncome (Part VIII, column (A	A), lines 3, 4, and 7d)			28	37
Ş	11			nes 5, 6d, 8c, 9c, 10c, and 11e)		8	3,106	5,383
_	12			must equal Part VIII, column (A),			,911	349,781
	13			IX, column (A), lines 1-3)	•		,,,,,	0
	14			X, column (A), line 4)				0
	15	•	•	e benefits (Part IX, column (A), lin		203	2,291	206,556
S						202	.,291	
Expenses				column (A), line 11e)				0
ğ			ising expenses (Part IX, co		0			100 417
Ш́		•	ses (Part IX, column (A), lii	•			,106	128,647
		•	•	equal Part IX, column (A), line 25	,		,397	335,203
	19	Revenue les	s expenses. Subtract line	18 from line 12	• • • • • • • • •	80	,514	14,578
ō	Ses					Beginning of Curre	ent Year	End of Year
Net Assets or	[20	Total assets	(Part X, line 16)			252	2,167	214,442
As	열 21	Total liabilitie	es (Part X, line 26)			153	,035	100,469
_		Net assets of	or fund balances. Subtract	line 21 from line 20		99	,132	113,973
Pa	art II	Signatu	re Block					
				rn, including accompanying schedules and ficer) is based on all information of which pre		of my knowledge and be	lief, it is	
liue	i, correct, a	and complete. De	ciaration of preparer (other than on	icer) is based on all illionnation of which pre	sparer rias arry knowledge.			
		ANDR	EW WEGMAN					
Siç	jn	Signature of office	cer				Dat	е
Не	re	ANDR	EW WEGMAN, ASST.	TREASURER, EXECUTIVE	DIRECTOR			
	-	Type or print nar	•					
		Print/Type pre		Preparer's signature	Date	Check	if	PTIN
Pa	id						_	
			ON CHICKERING	JEFFERSON CHICKERING	11-08-202	'	pioyea	P00552201
	eparer			NG & COMPANY, CPAs, F	,TTTC	Firm's EIN		
US	e Only	Firm's addres				Phone no.		
	:			er NH 03104			603-6	520-1961
ハハコ	the ID9	S diecuee thie	ratum with the preparer ch	nown above? See instructions				X Yes No

) (Revenue \$

4d Other program services (Describe on Schedule O.)

(Expenses \$ including grants of \$

Part IV

Yes No 1 Is the organization described in section 501(c)(3) or 4947(a)(1) (other than a private foundation)? If "Yes," 1 х 2 Is the organization required to complete Schedule B, Schedule of Contributors? See instructions 2 х 3 Did the organization engage in direct or indirect political campaign activities on behalf of or in opposition to 3 х 4 Section 501(c)(3) organizations. Did the organization engage in lobbying activities, or have a section 501(h) 4 Х Is the organization a section 501(c)(4), 501(c)(5), or 501(c)(6) organization that receives membership dues, 5 assessments, or similar amounts as defined in Rev. Proc. 98-19? If "Yes," complete Schedule C, Part III. 5 Х Did the organization maintain any donor advised funds or any similar funds or accounts for which donors 6 have the right to provide advice on the distribution or investment of amounts in such funds or accounts? If 6 Х 7 Did the organization receive or hold a conservation easement, including easements to preserve open space. 7 Х 8 Did the organization maintain collections of works of art, historical treasures, or other similar assets? If "Yes," 8 X Did the organization report an amount in Part X, line 21, for escrow or custodial account liability, serve as a 9 custodian for amounts not listed in Part X; or provide credit counseling, debt management, credit repair, or 9 X 10 Did the organization, directly or through a related organization, hold assets in donor-restricted endowments 10 Х 11 If the organization's answer to any of the following questions is "Yes," then complete Schedule D, Parts VI, VII, VIII, IX, or X as applicable. a Did the organization report an amount for land, buildings, and equipment in Part X, line 10? If "Yes," 11a Х b Did the organization report an amount for investments - other securities in Part X, line 12, that is 5% or more 11b X c Did the organization report an amount for investments - program related in Part X, line 13, that is 5% or more 11c Х d Did the organization report an amount for other assets in Part X, line 15, that is 5% or more of its total assets 11d х e Did the organization report an amount for other liabilities in Part X, line 25? If "Yes," complete Schedule D, Part X 11e х Did the organization's separate or consolidated financial statements for the tax year include a footnote that addresses the organization's liability for uncertain tax positions under FIN 48 (ASC 740)? If "Yes," complete Schedule D, Part X 11f $\mathbf{x}_{_}$ 12a Did the organization obtain separate, independent audited financial statements for the tax year? If "Yes." complete 12a х **b** Was the organization included in consolidated, independent audited financial statements for the tax year? If "Yes," and if the organization answered "No" to line 12a, then completing Schedule D, Parts XI and XII is optional 12b Х 13 13 X 14a Did the organization maintain an office, employees, or agents outside of the United States? х 14a Did the organization have aggregate revenues or expenses of more than \$10,000 from grantmaking, fundraising, business, investment, and program service activities outside the United States, or aggregate 14b Х 15 Did the organization report on Part IX, column (A), line 3, more than \$5,000 of grants or other assistance to or 15 Х 16 Did the organization report on Part IX, column (A), line 3, more than \$5,000 of aggregate grants or other 16 х Did the organization report a total of more than \$15,000 of expenses for professional fundraising services on 17 17 X 18 Did the organization report more than \$15,000 total of fundraising event gross income and contributions on 18 Х Did the organization report more than \$15,000 of gross income from gaming activities on Part VIII, line 9a? 19 19 Х 20a х 20b 21 Did the organization report more than \$5,000 of grants or other assistance to any domestic organization or domestic government on Part IX, column (A), line 1? If "Yes," complete Schedule I, Parts I and II 21 x

Checklist of Required Schedules (continued) Part IV

			Yes	No
22	Did the organization report more than \$5,000 of grants or other assistance to or for domestic individuals on			
	Part IX, column (A), line 2? If "Yes," complete Schedule I, Parts I and III	22		Х
23	Did the organization answer "Yes" to Part VII, Section A, line 3, 4, or 5 about compensation of the			
	organization's current and former officers, directors, trustees, key employees, and highest compensated			
	employees? If "Yes," complete Schedule J	23		Х
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 lines 24b			
	through 24d and complete Schedule K. If "No," go to line 25a	24a		X
b	Did the organization invest any proceeds of tax-exempt bonds beyond a temporary period exception?	24b		
С	Did the organization maintain an escrow account other than a refunding escrow at any time during the year	240		
A	to defease any tax-exempt bonds?	24c 24d		
d 252	Section 501(c)(3), 501(c)(4), and 501(c)(29) organizations. Did the organization engage in an excess benefit	24u		
25a	transaction with a disqualified person during the year? If "Yes," complete Schedule L, Part I	25a		v
b	Is the organization aware that it engaged in an excess benefit transaction with a disqualified person in a prior	ZJa		X
b	year, and that the transaction has not been reported on any of the organization's prior Forms 990 or 990-EZ?			
	If "Yes," complete Schedule L, Part I	25b		x
26	Did the organization report any amount on Part X, line 5 or 22, for receivables from or payables to any current	200		
	or former officer, director, trustee, key employee, creator or founder, substantial contributor, or 35%			
	controlled entity or family member or any of these persons? If "Yes," complete Schedule L, Part II	26		х
27	Did the organization provide a grant or other assistance to any current or former officer, director, trustee, key			
	employee, creator or founder, substantial contributor or employee thereof, a grant selection committee			
	member, or to a 35% controlled entity (including an employee thereof) or family member of any of these			
	persons? If "Yes," complete Schedule L, Part III	27		х
28	Was the organization a party to a business transaction with one of the following parties (see the Schedule L,			
	Part IV, instructions, for applicable filing thresholds, conditions, and exceptions):			
а	A current or former officer, director, trustee, key employee, creator or founder, or substantial contributor? If			
	"Yes," complete Schedule L, Part IV	28a		х
b	A family member of any individual described in line 28a? If "Yes," complete Schedule L, Part IV	28b		х
С	A 35% controlled entity of one or more individuals and/or organizations described in line 28a or 28b? If			
	"Yes," complete Schedule L, Part IV	28c		х
29	Did the organization receive more than \$25,000 in non-cash contributions? If "Yes," complete Schedule M	29		х
30	Did the organization receive contributions of art, historical treasures, or other similar assets, or qualified			
	conservation contributions? If "Yes," complete Schedule M	30		х
31	Did the organization liquidate, terminate, or dissolve and cease operations? If "Yes," complete Schedule N, Part I	31		х
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		X
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		Х
34	Was the organization related to any tax-exempt or taxable entity? If "Yes," complete Schedule R, Part II, III,			
	or IV, and Part V, line 1	34		X
35a	Did the organization have a controlled entity within the meaning of section 512(b)(13)?	35a		X
b	If "Yes" to line 35a, did the organization receive any payment from or engage in any transaction with a			
	controlled entity within the meaning of section 512(b)(13)? If "Yes," complete Schedule R, Part V, line 2	35b		
36	Section 501(c)(3) organizations. Did the organization make any transfers to an exempt non-charitable			
07	related organization? If "Yes," complete Schedule R, Part V, line 2	36		X
37	Did the organization conduct more than 5% of its activities through an entity that is not a related organization	0.7		
20	and that is treated as a partnership for federal income tax purposes? If "Yes," complete Schedule R, Part VI	37		X
38	Did the organization complete Schedule O and provide explanations on Schedule O for Part VI, lines 11b and	20	•	
Por	19? Note: All Form 990 filers are required to complete Schedule O	38	Х	<u> </u>
Par	Check if Schedule O contains a response or note to any line in this Part V			
	Officer if Officerial Officeria a response of hole to any line in this part v		Yes	No
1a	Enter the number reported in Box 3 of Form 1096. Enter -0- if not applicable		162	140
b	Enter the number of Forms W-2G included in line 1a. Enter -0- if not applicable			
C	Did the organization comply with backup withholding rules for reportable payments to vendors and			
·	reportable gaming (gambling) winnings to prize winners?	1c	х	

Pai	Statements Regarding Other IRS Filings and Tax Compliance (continued)		Yes	No
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 1	0		
b	If at least one is reported on line 2a, did the organization file all required federal employment tax returns?	2b	х	
3a	Did the organization have unrelated business gross income of \$1,000 or more during the year?	3a		Х
b	If "Yes," has it filed a Form 990-T for this year? If "No" to line 3b, provide an explanation on 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		х
b	If "Yes," enter the name of the foreign country			
	See instructions for filing requirements for FinCEN Form 114, Report of Foreign Bank and Financial Accounts (FBAR).			
5a	Was the organization a party to a prohibited tax shelter transaction at any time during the tax year?	5a		х
b	Did any taxable party notify the organization that it was or is a party to a prohibited tax shelter transaction?	5b		Х
С	If "Yes" to line 5a or 5b, did the organization file Form 8886-T?	5c		
6a	Does the organization have annual gross receipts that are normally greater than \$100,000, and did the			
	organization solicit any contributions that were not tax deductible as charitable contributions?	6a		х
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).			
а	Did the organization receive a payment in excess of \$75 made partly as a contribution and partly for goods			
	and services provided to the payor?	7a		Х
b	If "Yes," did the organization notify the donor of the value of the goods or services provided?	7b		
С	Did the organization sell, exchange, or otherwise dispose of tangible personal property for which it was			
	required to file Form 8282?	7c		Х
d	If "Yes," indicate the number of Forms 8282 filed during the year			
е	Did the organization receive any funds, directly or indirectly, to pay premiums on a personal benefit contract?	7e		Х
f	Did the organization, during the year, pay premiums, directly or indirectly, on a personal benefit contract?	7f		Х
g	If the organization received a contribution of qualified intellectual property, did the organization file Form 8899 as required?	7g		Х
h	If the organization received a contribution of cars, boats, airplanes, or other vehicles, did the organization file a Form 1098-C?	7h		Х
8	Sponsoring organizations maintaining donor advised funds. Did a donor advised fund maintained by the			
_	sponsoring organization have excess business holdings at any time during the year?	8		Х
9	Sponsoring organizations maintaining donor advised funds.	0-		
a	Did the sponsoring organization make any taxable distributions under section 4966?	9a		X
b 40	Did the sponsoring organization make a distribution to a donor, donor advisor, or related person?	9b		Х
10	Section 501(c)(7) organizations. Enter:			
a	Initiation fees and capital contributions included on Part VIII, line 12	_		
b 44	Gross receipts, included on Form 990, Part VIII, line 12, for public use of club facilities			
11	Section 501(c)(12) organizations. Enter: Gross income from members or shareholders			
a	Gross income from members or shareholders			
b	·			
122	against amounts due or received from them.)	12a		
12a b	If "Yes," enter the amount of tax-exempt interest received or accrued during the year	120		
13	Section 501(c)(29) qualified nonprofit health insurance issuers.			
а	Is the organization licensed to issue gualified health plans in more than one state?	13a		
u	Note: See the instructions for additional information the organization must report on Schedule O.	100		
b	Enter the amount of reserves the organization is required to maintain by the states in which			
	the organization is licensed to issue qualified health plans			
С	Enter the amount of reserves on hand			
14a	Did the organization receive any payments for indoor tanning services during the tax year?	14a		х
b	If "Yes," has it filed a Form 720 to report these payments? <i>If "No," provide an explanation on Schedule Q </i>	14b		
15	Is the organization subject to the section 4960 tax on payment(s) of more than \$1,000,000 in remuneration or			
	excess parachute payment(s) during the year?	15		х
	If "Yes," see the instructions and file Form 4720, Schedule N.			
16	Is the organization an educational institution subject to the section 4968 excise tax on net investment income?	16		х
	If "Yes," complete Form 4720, Schedule O.			
17	Section 501(c)(21) organizations. Did the trust, or any any disqualified or other person engage in any activities			
	that would result in the imposition of an excise tax under section 4951, 4952 or 4953?	17		
	If "Yes," complete Form 6069.			

Section A. Governing Body and Management

X

Part VI

Governance, Management, and Disclosure For each "Yes" response to lines 2 through 7b below, and for a "No"

Overhance, management, and Disclosure For each Fes response to lines 2 through 7b below, and for a five
response to line 8a, 8b, or 10b below, describe the circumstances, processes, or changes in Schedule O. See instructions.
Check if Schedule O contains a response or note to any line in this Part VI

			Yes	No
1a	Enter the number of voting members of the governing body at the end of the tax year			
	If there are material differences in voting rights among members of the governing body, or			
	if the governing body delegated broad authority to an executive committee or similar			
	committee, explain on Schedule O.			
b	Enter the number of voting members included in line 1a, above, who are independent			
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		х
3	Did the organization delegate control over management duties customarily performed by or under the direct			
	supervision of officers, directors, trustees, or key employees to a management company or other person?	3		х
4	Did the organization make any significant changes to its governing documents since the prior Form 990 was filed?	4		х
5	Did the organization become aware during the year of a significant diversion of the organization's assets?	5		Х
6	Did the organization have members or stockholders?	6		Х
7a	Did the organization have members, stockholders, or other persons who had the power to elect or appoint			
	one or more members of the governing body?	7a		х
b	Are any governance decisions of the organization reserved to (or subject to approval by) members,			
	stockholders, or persons other than the governing body?	7b		Х
8	Did the organization contemporaneously document the meetings held or written actions undertaken during			
	the year by the following:			
а	The governing body?	8a	Х	
b	Each committee with authority to act on behalf of the governing body?	8b	Х	
9	Is there any officer, director, trustee, or key employee listed in Part VII, Section A, who cannot be reached at			
200	the organization's mailing address? If "Yes," provide the names and addresses on Schedule Q	9		X
Sec	ction B. Policies (This Section B requests information about policies not required by the Internal Revenue Code.)		Yes	No
I0a	Did the organization have local chapters, branches, or affiliates?	10a	162	X
b	If "Yes," did the organization have written policies and procedures governing the activities of such chapters,	104		
~	affiliates, and branches to ensure their operations are consistent with the organization's exempt purposes?	10b		
l1a	Has the organization provided a complete copy of this Form 990 to all members of its governing body before filling the form?	11a	х	
b	Describe on Schedule O the process, if any, used by the organization to review this Form 990.			
l2a	Did the organization have a written conflict of interest policy? If "No," go to line 13	12a	х	
b	Were officers, directors, or trustees, and key employees required to disclose annually interests that could give rise to conflicts?	12b	х	
С	Did the organization regularly and consistently monitor and enforce compliance with the policy? If "Yes,"			
	describe on Schedule O how this was done	12c	х	
13	Did the organization have a written whistleblower policy?	13	х	
14	Did the organization have a written document retention and destruction policy?	14	х	
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?			
а	The organization's CEO, Executive Director, or top management official	15a	х	
b	Other officers or key employees of the organization	15b		х
	If "Yes" to line 15a or 15b, describe the process on Schedule O. See instructions.			
l6a	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		Х
b	If "Yes," did the organization follow a written policy or procedure requiring the organization to evaluate its			
	participation in joint venture arrangements under applicable federal tax law, and take steps to safeguard the			
	organization's exempt status with respect to such arrangements?	16b		
	List the atree with which a copy of this Form 000 is required to be filed.			
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 (1024 or 1024-A, if applicable), 990, and 990-T (section 501(c)			
	(3)s only) available for public inspection. Indicate how you made these available. Check all that apply. X Own website X Upon request X Other (explain on Schedule O)			
19	Describe on Schedule O whether (and if so, how) the organization made its governing documents, conflict of interest policy,			
J	and financial statements available to the public during the tax year.			
20	State the name, address, and telephone number of the person who possesses the organization's books and records.			
	ANDREW WEGMAN (603)669-0808, 895 HANOVER STREET, MANCHESTER, NH 03104			

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

Check if Schedule O contains a response or note to any line in this Part VII

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

- 1a Complete this table for all persons required to be listed. Report compensation for the calendar year ending with or within the organization's tax year.
- List all of the organization's **current** officers, directors, trustees (whether individuals or organizations), regardless of amount of compensation. Enter -0- in columns (D), (E), and (F) if no compensation was paid.
 - · List all of the organization's current key employees, if any. See the instructions for definition of "key employee."
- 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, box 6 of Form 1099-MISC, and/or box 1 of Form 1099-NEC) 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.

See instructions for the order in which to list the persons above.

Check this box if neither the organization nor any related organization compensated any current officer, director, or trustee.

				((C)					
(A)	(B)			Pos	sition			(D)	(E)	(F)
Name and title	Average					nan one		Reportable	Reportable	Estimated amount
Name and the	hours					s both an /trustee)	l	compensation	compensation	of other
	per week					,		from the	from related	compensation
	(list any	우 글	5	Q	Σ.	g I	Fc	organization (W-2/ 1099-MISC/	organizations (W-2/ 1099-MISC/	from the organization and
	hours for	Individual trustee or director	Institutional trustee	Officer	Key employee	ghes	Former	1099-NEC)	1099-NEC)	related organizations
	related organizations	ual t	iona		nplo	st co yee	_			
	below	rust	tru		yee	mpe				
	dotted line)	e	stee			Highest compensated employee				
						ed				
(1) ADELE MCVEY	5.00									
CHAIRPERSON		x						0	0	0
(2) MARYANN PIANTEDOSI	5.00									
ASST. SECRETARY		x						0	0	0_
(3) SYLIVA LOPEZ	5.00									
TREASURER		х						0	0	0_
(4) ANDREA DECILLIO	5.00									
OFFICER		х						0	0	0
(5) KRISTIN WOODS	5.00									
OFFICER		x						0	0	0
(6) ANDREW WEGMAN	50.00									
ASST. TREASURER, EXECUTIVE DIRECTOR		Х		х	х			0	0	0_
(7)										
(8)										
(0)										
<u>(9)</u>										
(10)										
(11)										
19										
<u>(12)</u>										
<u>(13)</u>										
(14)										
(14)										
								*		(aaaa)

EEA Form **990** (2022)

81-4825508

	(A) Name and title	(B) Average hours per week	box,	unles	Pos eck m s per	son is	nan one s both ar /trustee)		(D) Reportable compensation from the	(E) Reportable compensation from related	on d	con	(F) ated amo of other appensation	
		(list any hours for related organizations below dotted line)	Individual trustee or director	Institutional trustee	Officer	Key employee	Highest compensated employee	Former	organization (W-2/ 1099-MISC/ 1099-NEC)	organizations (1099-MISC 1099-NEC;		orgar	orr the nization a organiz	
<u>(15)</u>														
<u>(16)</u>														
<u>(17)</u>														
<u>(18)</u>														
<u>(19)</u>														
(20)														
(21)														
(22)														
(23)														
(24)														
(25)														
1b	Subtotal													
c	Total from continuation sheets to Part VII, Sect							1						
d 2	Total (add lines 1b and 1c) Total number of individuals (including but not limit								0 ore than \$100,000	of	0			0
_	reportable compensation from the organization	ica to those i	isica a	DOVC	,, vv:	10 10	COIVE	a iiic	ore triair \$100,000	OI.				0
													Yes	No
3	Did the organization list any former officer, direct		-				-		•					
4	employee on line 1a? If "Yes," complete Schedu For any individual listed on line 1a, is the sum of re											3		X
-	organization and related organizations greater th													
	individual											4		х
5	Did any person listed on line 1a receive or accrue			-			_							
Secti	for services rendered to the organization? If "Yes on B. Independent Contractors	s," complete	Sched	uie J	ı tor	SUC	n pers	on .				5		_ <u>x</u> _
1	Complete this table for your five highest compensa	ited independ	lent co	ntrac	tors	that	t recei	ved	more than \$100,00	0 of				
	compensation from the organization. Report comp										year.			
	(A)								(B)			(C)		
	Name and business address	SS							Description of service	es		Compensa	ation	
2	Total number of independent contractors (including	-		thos	e lis	ted a	above)) wh	0					

Form 990 (2022) MANCHESTER
Part VIII Statement of Revenue

		Check if Schedule O contains a response or note to any lin	e in this Part VIII			🗆
			(A) Total revenue	(B) Related or exempt function revenue	(C) Unrelated business revenue	(D) Revenue excluded from tax under sections 512–514
	1a	Federated campaigns 1a				
	b					
nts nts	С	Fundraising events 1c				
Contributions, Gifts, Grants and Other Similar Amounts	d	Related organizations 1d				
ffs, r An	e		693			
nia ig	f	All other contributions, gifts, grants,				
Sin	-		700			
buti ther	g		7.00			
d dri	"	lines 1a-1f 1g \$				
ဒီ ဧ	h		36,393			
		Business	- i			
	2a	ACUPUNCTURE SERVICES 621300	307,968	307,968		
8	b		3077300	3077300		
re er	c	-				
ıram Ser Revenue	d					
grar Re	e					
Program Service Revenue	_	All other program service revenue				
ш		Total. Add lines 2a-2f	307,968			
			307,300			
	3	Investment income (including dividends, interest, and other similar amounts)	37	37		
	4	Income from investment of tax-exempt bond proceeds		37		
	5	Royalties	• •			
		(i) Real (ii) Persor				
	62	Gross rents 6a	<u>ai</u>			
		Less: rental expenses 6b				
		Rental income or (loss) 6c				
		Not read the serve of (less)				
		` ´				
	7a	Gross amount nom				
		sales of assets other than inventory 7a				
	h	Less: cost or other basis				
ø.	5	and sales expenses 7b				
en nev	_	Gain or (loss) 7c				
eve	1	Net gain or (loss)				
<u>ہ</u> ج		Gross income from fundraising	• •			
Other Rev	oa	events (not including \$				
0		of contributions reported on line				
		1c). See Part IV, line 18 8a				
	h	Less: direct expenses 8b				
		Notice and an interest force that it is a second				
	l .	Gross income from gaming	• •			
	Ja		. 383			
	h	Less: direct expenses 9b	, 363			
			E 202	E 202		
			5,383	5,383		
	10a	Gross sales of inventory, less returns and allowances				
	h					
	1	Less: cost of goods sold				
	11-	Business	Jule			
ous e	11a					
lan enu	b	·				
Miscellanous Revenue	C	All other revenue				
Σ Ε		All other revenue				
		Total. Add lines 11a-11d		242 222	-	-
	12	Total revenue. See instructions	349,781	313,388	0	0

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). Check if Schedule O contains a response or note to any line in this Part IX (D) Fundraising (B) Program service (A) Total expenses (C)
Management and Do not include amounts reported on lines 6b, 7b, 8h 9h and 10h of Part VIII

8b, 9	b, and 10b of Part VIII.	Total expenses	expenses	general expenses	expenses
1	Grants and other assistance to domestic organizations				
	and domestic governments. See Part IV, line 21				
2	Grants and other assistance to domestic				
	individuals. See Part IV, line 22				
3	Grants and other assistance to foreign				
•	organizations, foreign governments, and				
	foreign individuals. See Part IV, lines 15 and 16				
4					
4	Benefits paid to or for members				
5	Compensation of current officers, directors,				
_	trustees, and key employees	55,800	46,240	9,560	
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	132,393	104,314	28,079	
8	Pension plan accruals and contributions (include				
	section 401(k) and 403(b) employer contributions)				
9	Other employee benefits	3,235	2,588	647	
10	Payroll taxes	15,128	12,102	3,026	
11	Fees for services (nonemployees):				
а	Management				
b	Legal				
С	Accounting	1,219		1,219	
d	Lobbying	,		,	
е	Professional fundraising services. See Part IV, line 17.				
f	Investment management fees				
g	Other. (If line 11g amount exceeds 10% of line 25, column				
9	(A) amount, list line 11g expenses on Schedule O.)	1,849	1,479	370	
12	Advertising and promotion	2,774	2,774	370	
13	Office expenses	21,639	14,622	7,017	
14	Information technology	2,559	2,047	512	
15	Royalties	2,559	2,047	512	
16	Occupancy	72,357	E7 00E	14,472	
	· · ·		57,885		
17	Travel	301	241	60	
18	Payments of travel or entertainment expenses				
40	for any federal, state, or local public officials				
19	Conferences, conventions, and meetings				
20	Interest	67		67	
21	Payments to affiliates				
22	Depreciation, depletion, and amortization	2,046	1,269	777	
23	Insurance	5,047	2,862	2,185	
24	Other expenses. Itemize expenses not covered				
	above (List miscellaneous expenses on line 24e. If				
	line 24e amount exceeds 10% of line 25, column				
	(A), amount, list line 24e expenses on Schedule O.)				
а	REPAIRS AND MAINTENANCE	14,143	10,516	3,627	
b	CREDIT CARD AND BK SVC FEES	1,025		1,025	
С	DUES, SUBS, LICENSES, PERMIT	2,200	1,512	688	
d	REF MATS AND OTHER MISC	1,421	1,177	244	
е	All other expenses				
25	Total functional expenses. Add lines 1 through 24e	335,203	261,628	73,575	0
26	Joint costs. Complete this line only if the				
	organization reported in column (B) joint costs				
	from a combined educational campaign and fundraising solicitation. Check here				
	following SOP 98-2 (ASC 958-720)				

Part X Balance Sheet

		Check if Schedule O contains a response or note to any line in this Part X			
			(A)		(B)
			Beginning of year		End of year
	1	Cash - non-interest-bearing		1	
	2	Savings and temporary cash investments	247,953	2	208,449
	3	Pledges and grants receivable, net		3	
	4	Accounts receivable, net		4	
	5	Loans and other receivables from any current or former officer, director,			
		trustee, key employee, creator or founder, substantial contributor, or 35%			
		controlled entity or family member of any of these persons		5	
	6	Loans and other receivables from other disqualified persons (as defined			
		under section 4958(f)(1)), and persons described in section 4958(c)(3)(B)		6	
	7	Notes and loans receivable, net		7	
Assets	8	Inventories for sale or use		8	
Ass	9	Prepaid expenses and deferred charges		9	
,	10a	Land, buildings, and equipment: cost or other			
		basis. Complete Part VI of Schedule D 10a 69,82	8		
	b	Less: accumulated depreciation 10b 63,83		10c	5,993
	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		15	
	16	Total assets. Add lines 1 through 15 (must equal line 33)		16	214,442
	17	Accounts payable and accrued expenses		17	1,219
	18	Grants payable		18	
	19	Deferred revenue		19	
	20	Tax-exempt bond liabilities		20	
	21	Escrow or custodial account liability. Complete Part IV of Schedule D		21	
	22	Loans and other payables to any current or former officer, director,			
Liabilities		trustee, key employee, creator or founder, substantial contributor, or 35%			
jg		controlled entity or family member of any of these persons		22	
"	23	Secured mortgages and notes payable to unrelated third parties	149,900	23	99,250
	24	Unsecured notes and loans payable to unrelated third parties		24	,
	25	Other liabilities (including federal income tax, payables to related third			
		parties, and other liabilities not included on lines 17-24). Complete Part X			
		of Schedule D		25	
	26	Total liabilities . Add lines 17 through 25	153,035	26	100,469
		Organizations that follow FASB ASC 958, check here			•
		and complete lines 27, 28, 32, and 33.			
Če	27	Net assets without donor restrictions	99,132	27	113,973
alar	28	Net assets with donor restrictions		28	-
Ä		Organizations that do not follow FASB ASC 958, check here			
ŭ.		and complete lines 29 through 33.			
P. F	29	Capital stock or trust principal, or current funds		29	
its (30	Paid-in or capital surplus, or land, building, or equipment fund		30	
SSE	31	Retained earnings, endowment, accumulated income, or other funds		31	
Net Assets or Fund Balances	32	Total net assets or fund balances	99,132	32	113,973
ž	33	Total liabilities and net assets/fund balances		33	214,442

EEA Form **990** (2022)

Both consolidated and separate basis

2c

3a

Х

If "Yes," check a box below to indicate whether the financial statements for the year were audited on a

c If "Yes" to line 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? .

If the organization changed either its oversight process or selection process during the tax year, explain on

3a As a result of a federal award, was the organization required to undergo an audit or audits as set forth in the

b If "Yes," did the organization undergo the required audit or audits? If the organization did not undergo the

separate basis, consolidated basis, or both:

Consolidated basis

Separate basis

Schedule O.

SCHEDULE A (Form 990)

Public Charity Status and Public Support

Complete if the organization is a section 501(c)(3) organization or a section 4947(a)(1) nonexempt charitable trust.

OMB No. 1545-0047

Department of the Treasury Internal Revenue Service

Attach to Form 990 or Form 990-EZ. Go to www.irs.gov/Form990 for instructions and the latest information. **Open to Public** Inspection

Name of the organization **Employer identification number** MANCHESTER ACUPUNCTURE STUDIO 81-4825508 Reason for Public Charity Status. (All organizations must complete this part.) See instructions. Part I The organization is not a private foundation because it is: (For lines 1 through 12, check only one box.) A church, convention of churches, or association of churches described in section 170(b)(1)(A)(i). A school described in **section 170(b)(1)(A)(ii)**. (Attach Schedule E (Form 990).) 2 A hospital or a cooperative hospital service organization described in section 170(b)(1)(A)(iii). 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.) An agricultural research organization described in section 170(b)(1)(A)(ix) operated in conjunction with a land-grant college or university or a non-land-grant college of agriculture (see instructions). Enter the name, city, and state of the college or university: 🗵 An organization that normally receives: (1) more than 33 1/3% of its support from contributions, membership fees, and gross 10 receipts from activities related to its exempt functions, subject to certain exceptions; and (2) no more than 33 1/3% of its support from gross investment income and unrelated business taxable income (less section 511 tax) from businesses acquired by the organization after June 30, 1975. See section 509(a)(2). (Complete Part III.) 11 An organization organized and operated exclusively to test for public safety. See section 509(a)(4). 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 on lines 12a through 12d that describes the type of supporting organization and complete lines 12e, 12f, and 12g. Type I. A supporting organization operated, supervised, or controlled by its supported organization(s), typically by giving the supported organization(s) the power to regularly appoint or elect a majority of the directors or trustees of the supporting organization. You must complete Part IV, Sections A and B. Type II. A supporting organization supervised or controlled in connection with its supported organization(s), by having control or management of the supporting organization vested in the same persons that control or manage the supported organization(s). You must complete Part IV, Sections A and C. C Type III functionally integrated. A supporting organization operated in connection with, and functionally integrated with, its supported organization(s) (see instructions). You must complete Part IV. Sections A. D. and E. d Type III non-functionally integrated. A supporting organization operated in connection with its supported organization(s) that is not functionally integrated. The organization generally must satisfy a distribution requirement and an attentiveness requirement (see instructions). You must complete Part IV, Sections A and D, and Part V. Check this box if the organization received a written determination from the IRS that it is a Type I, Type II, Type III functionally integrated, or Type III non-functionally integrated supporting organization. Enter the number of supported organizations Provide the following information about the supported organization(s). (i) Name of supported organization (ii) EIN (iii) Type of organization (iv) Is the organization (v) Amount of monetary (vi) Amount of (described on lines 1-10 listed in your governing support (see other support (see instructions) above (see instructions)) document? instructions) Yes No (A) (B) (C) (D) (E) 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 or if the organization failed to qualify under Part III. If the organization fails to qualify under the tests listed below, please complete Part III.) Section A. Public Support Calendar year (or fiscal year beginning in) (a) 2018 **(b)** 2019 (c) 2020 (d) 2021 (e) 2022 (f) Total 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 The value of services or facilities furnished by a governmental unit to the organization without charge **Total.** Add lines 1 through 3 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) Public support. Subtract line 5 from line 4. Section B. Total Support (e) 2022 (f) Total Calendar year (or fiscal year beginning in) (a) 2018 **(b)** 2019 (c) 2020 (d) 2021 Amounts from line 4 7 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 VI.) 11 **Total support.** Add lines 7 through 10 12 13 First 5 years. If the Form 990 is for the organization's first, second, third, fourth, or fifth tax year as a section 501(c)(3) Section C. Computation of Public Support Percentage % 14 Public support percentage for 2022 (line 6, column (f), divided by line 11, column (f)) 15 Public support percentage from 2021 Schedule A, Part II, line 14 15 16a 33 1/3% support test - 2022. If the organization did not check the box on line 13, and line 14 is 33 1/3% or more, check this b 33 1/3% support test - 2021. If the organization did not check a box on line 13 or 16a, and line 15 is 33 1/3% or more, check 17a 10%-facts-and-circumstances test - 2022. 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 VI how the organization meets the facts-and-circumstances test. The organization qualifies as a publicly supported b 10%-facts-and-circumstances test - 2021. 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 VI how the organization meets the facts-and-circumstances test. The organization qualifies as a publicly supported 18 Private foundation. If the organization did not check a box on line 13, 16a, 16b, 17a, or 17b, check this box and see

81-4825508

Support Schedule for Organizations Described in Section 509(a)(2) Part III

(Complete only if you checked the box on line 10 of Part I or if the organization failed to qualify under Part II. If the organization fails to qualify under the tests listed below, please complete Part II.)

Secti	on A. Public Support						-
Calen	dar year (or fiscal year beginning in)	(a) 2018	(b) 2019	(c) 2020	(d) 2021	(e) 2022	(f) Total
1	Gifts, grants, contributions, and membership fees						
	received. (Do not include any "unusual grants.")	13,510	53,990	42,205	101,492	36,393	247,590
2	Gross receipts from admissions, merchandise sold or services performed, or facilities fumished in any activity that is related to the						
_	organization's tax-exempt purpose	401,196	434,424	215,133	298,285	307,968	1,657,006
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 through 5	414,706	488,414	257,338	399,777	344,361	1,904,596
7a					000,	011,001	
	received from disqualified persons .						
b	Amounts included on lines 2 and 3						
D	received from other than disqualified						
	persons that exceed the greater of \$5,000						
_	or 1% of the amount on line 13 for the year						
С	Add lines 7a and 7b						
8	Public support. (Subtract line 7c from						
	line 6.)						1,904,596
	on B. Total Support						
	dar year (or fiscal year beginning in)	(a) 2018	(b) 2019	(c) 2020	(d) 2021	(e) 2022	(f) Total
9	Amounts from line 6	414,706	488,414	257,338	399,777	344,361	1,904,596
10a	Gross income from interest, dividends, .						
	payments received on securities loans, rents,						
	royalties, and income from similar sources .		1,727	11	28	37	1,803
b	Unrelated business taxable income (less						
	section 511 taxes) from businesses						
	acquired after June 30, 1975						
С	Add lines 10a and 10b		1,727	11	28	37	1,803
11	Net income from unrelated business						
	activities not included on 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 VI.)						
13	Total support. (Add lines 9, 10c, 11,						
	and 12.)	414,706	490,141	257,349	399,805	344,398	1,906,399
14	First 5 years. If the Form 990 is for the or						
14	•	•			•	`	· · · · · · · · · · · · · · · · · · ·
Socti	organization, check this box and stop her on C. Computation of Public Suppor					· · · · · · · ·	· · · · · · L
				2 column (f))		45	00 01 0/
15	Public support percentage for 2022 (line 8		•			15	99.91 %
16	Public support percentage from 2021 Sch					16	99.91 %
	on D. Computation of Investment Inc			l' 40 ·	(0)	47	
17	Investment income percentage for 2022 (I			=		17	0.00 %
18	Investment income percentage from 2021					18	0.00 %
19a	33 1/3% support tests - 2022. If the orga						
	17 is not more than 33 1/3%, check this be	=	-			• • • •	
b	33 1/3% support tests - 2021. If the organizati						
	line 18 is not more than 33 1/3%, check this bo	x and stop here	. The organization	on qualifies as a	publicly supporte	ed organization	
20	Private foundation. If the organization did	d not check a b	oox on line 14,	19a, or 19b, c	heck this box a	and see instruc	tions 🗌

EEA Schedule A (Form 990) 2022

Part IV **Supporting Organizations**

(Complete only if you checked a box on line 12 of Part I. If you checked box 12a, Part I, complete Sections A and B. If you checked box 12b, Part I, complete Sections A and C. If you checked box 12c, Part I, complete Sections A, D, and E. If you checked box 12d, Part I, complete Sections A and D, and complete Part V.)

Section A. All Supporting Organizations

	on A. All Supporting Organizations		Yes	No
1	Are all of the organization's supported organizations listed by name in the organization's governing			
-	documents? If "No," describe in Part VI how the supported organizations are designated. If designated by			
	class or purpose, describe the designation. If historic and continuing relationship, explain.	1		
2	Did the organization have any supported organization that does not have an IRS determination of status	-		
	under section 509(a)(1) or (2)? If "Yes," explain in Part VI how the organization determined that the supported			
	organization was described in section 509(a)(1) or (2).	2		
3a	Did the organization have a supported organization described in section 501(c)(4), (5), or (6)? <i>If</i> "Yes," answer			
-	lines 3b and 3c below.	3a		
b	Did the organization confirm that each supported organization qualified under section 501(c)(4), (5), or (6) and			
	satisfied the public support tests under section 509(a)(2)? If "Yes," describe in Part VI when and how the			
	organization made the determination.	3b		
С	Did the organization ensure that all support to such organizations was used exclusively for section 170(c)(2)(B)			
	purposes? If "Yes," explain in Part VI what controls the organization put in place to ensure such use.	3с		
4a	Was any supported organization not organized in the United States ("foreign supported organization")? If			
	"Yes," and if you checked 12a or 12b in Part I, answer lines 4b and 4c below.	4a		
b	Did the organization have ultimate control and discretion in deciding whether to make grants to the foreign			
	supported organization? If "Yes," describe in Part VI how the organization had such control and discretion			
	despite being controlled or supervised by or in connection with its supported organizations.	4b		
С	Did the organization support any foreign supported organization that does not have an IRS determination			
	under sections 501(c)(3) and 509(a)(1) or (2)? If "Yes," explain in Part VI what controls the organization used			
	to ensure that all support to the foreign supported organization was used exclusively for section 170(c)(2)(B)			
	purposes.	4c		
5a	Did the organization add, substitute, or remove any supported organizations during the tax year? If "Yes,"			
	answer lines 5b and 5c below (if applicable). Also, provide detail in Part VI , including (i) the names and EIN			
	numbers of the supported organizations added, substituted, or removed; (ii) the reasons for each such action;			
	(iii) the authority under the organization's organizing document authorizing such action; and (iv) how the action			
	was accomplished (such as by amendment to the organizing document).	5a		
b	Type I or Type II only. Was any added or substituted supported organization part of a class already			
	designated in the organization's organizing document?	5b		
С	Substitutions only. Was the substitution the result of an event beyond the organization's control?	5с		
6	Did the organization provide support (whether in the form of grants or the provision of services or facilities) to			
	anyone other than (i) its supported organizations, (ii) individuals that are part of the charitable class benefited			
	by one or more of its supported organizations, or (iii) other supporting organizations that also support or			
	benefit one or more of the filing organization's supported organizations? If "Yes," provide detail in Part VI.	6		
7	Did the organization provide a grant, loan, compensation, or other similar payment to a substantial contributor			
	(as defined in section 4958(c)(3)(C)), a family member of a substantial contributor, or a 35% controlled entity			
	with regard to a substantial contributor? If "Yes," complete Part I of Schedule L (Form 990).	7		
8	Did the organization make a loan to a disqualified person (as defined in section 4958) not described on line			
	7? If "Yes," complete Part I of Schedule L (Form 990).	8		
9a	Was the organization controlled directly or indirectly at any time during the tax year by one or more			
	disqualified persons, as defined in section 4946 (other than foundation managers and organizations			
	described in section 509(a)(1) or (2))? If "Yes," provide detail in Part VI .	9a		
b	Did one or more disqualified persons (as defined on line 9a) hold a controlling interest in any entity in which			
	the supporting organization had an interest? If "Yes," provide detail in Part VI.	9b		
С	Did a disqualified person (as defined on line 9a) have an ownership interest in, or derive any personal benefit			
	from, assets in which the supporting organization also had an interest? If "Yes," provide detail in Part VI.	9с		
10a	Was the organization subject to the excess business holdings rules of section 4943 because of section			
	4943(f) (regarding certain Type II supporting organizations, and all Type III non-functionally integrated			

Did the organization have any excess business holdings in the tax year? (Use Schedule C, Form 4720, to

10a

supporting organizations)? If "Yes," answer 10b below.

determine whether the organization had excess business holdings.)

Has the organization accepted a gift or contribution from any of the following persons? A person who directly or indirectly controls, either alone or together with persons described on lines 11b and 11c below, the governing body of a supported organization? A family member of a person described on in 11a above? A silve controlled entity of a person described on 11a or 11b above? If "yes" to line 11a, 11b, or 11c, provide detail in Part VI. Section B. Type I Supporting Organizations 1 Did the governing body, members of the governing body, officers acting in their difficial capacity, or membership of one or more supported organization have the power to regularly appoint or elect at least a majority of the organizations officers, directors, or incidence of the organization and the controlled fine organization and organizations, or incidence organization and the controlled fine organization's activities. If the organization had more than one supported organizations and what conditions or restrictions, if any, applied to such powers during the law years are provided organization. Secrible have the power to regularly appoint or elect at least a majority of the organization's power and provided representation or the norm of any supported organization had more than one supported organization's supported organization's any supported organization's interest were allocated arong the supported organization's any supported organization's interest were allocated arong the supported organization's interest with a supported organization's interest with a supported organization's interest carried out the purposes of the supported organization's little discrete organization's providing such benefic carried out the purposes of the supported organization's little discrete or the controlled or management of the supporting organizations. Supported organization's little organization's little organization's supported organization's little organization's little organization's little organization's little organization's provided to		e A (Form 990) 2022	MANCHESTER ACUPUNCTURE STUDIO	81-4825508		Р	age 5
11 Has the organization accepted a gift or contribution from any of the following persons? A person who directly or indirectly controls, either alone or together with persons described on lines 11b and 11c below, the governing body of a supported organization? c A 35% controlled entity of a person described on 11a or 11b above? If "Yes" to line 11a, 11b, or 11c, provide detail in Part VI. Section B. Type I Supporting Organizations 1 Did the governing body, members of the governing body, officers acting in their official capacity, or membership of one or more supported organization have the power to regularly appoint or elect at least a majority of the organization's difference organization, describe how the power to regularly appoint or elect at least a majority of the organization's effectively operated, supervised, or controlled the organization's echivities. If the organization have then one supported organization set of the benefit of any supported organization and more than one supported organization (specification) and what conditions or restrictions, If any, applied to such powers during the tax year. 1 Did the organization and what conditions or restrictions, If any, applied to such powers during the tex year. 2 Did the organization and what conditions or restrictions, If any, applied to such powers during the tex year. 3 Did the organization's and what conditions or restrictions, If any, applied to such powers during the tex year. 4 Nove providing such benefit carried out the purposes of the supporting organization (s) that operated, supervised, or controlled the supporting organization or the thin the supported organization's live to restrict the supporting organization's live to restrict the provided organization organization's live to restrict the provided organization's live to restrict the restrict organization's live to restrict the supported organization's live to restrict the supported organization's live to restrict the supported organization's live to restrict the restrict to restrict	Part	IV Supporting	Organizations (continued)				
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THE DIGITIES OF A SHELLISE A SUBSIADIAL DEGLED OF DIFFERIOR OVER THE DOLLAR OF SOM SOMETIMES OF AGO.	b		ercise a substantial degree of direction over the policies, programs, and activities of each	,	Ja		
of its supported organizations? If "Yes," describe in Part VI the role played by the organization in this regard. 3b		-			3b		

(see instructions).

Part				
1	$\ \ \ \ \ \ \ \ \ \ \ \ \ $	j trus	st on Nov. 20, 1970 (expl	ain in Part VI). See
	instructions. All other Type III non-functionally integrated supporting organ	izati	ons must complete Section	ons A through E.
Sacti	on A - Adjusted Net Income		(A) Prior Year	(B) Current Year
OCCII	on A - Adjusted Net income		(A) I IIOI Teal	(optional)
1	Net short-term capital gain	1		
2	Recoveries of prior-year distributions	2		
3	Other gross income (see instructions)	3		
4	Add lines 1 through 3.	4		
5	Depreciation and depletion	5		
6	Portion of operating expenses paid or incurred for production or collection			
	of gross income or for management, conservation, or maintenance of			
	property held for production of income (see instructions)	6		
7	Other expenses (see instructions)	7		
8	Adjusted Net Income (subtract lines 5, 6, and 7 from line 4)	8		
Socti	on B - Minimum Asset Amount		(A) Prior Year	(B) Current Year
Jecti	On B - William Asset Amount		(A) I IIOI Teal	(optional)
1	Aggregate fair market value of all non-exempt-use assets (see			
	instructions for short tax year or assets held for part of year):			
а	Average monthly value of securities	1a		
	Average monthly cash balances	1b		
C	Fair market value of other non-exempt-use assets	1c		
d	Total (add lines 1a, 1b, and 1c)	1d		
е	Discount claimed for blockage or other factors			
	(explain in detail in Part VI):			
2	Acquisition indebtedness applicable to non-exempt-use assets	2		
3	Subtract line 2 from line 1d.	3		
4	Cash deemed held for exempt use. Enter 0.015 of line 3 (for greater amount,			
	see instructions).	4		
5	Net value of non-exempt-use assets (subtract line 4 from line 3)	5		
6	Multiply line 5 by 0.035.	6		
7	Recoveries of prior-year distributions	7		
8	Minimum Asset Amount (add line 7 to line 6)	8		
Secti	on C - Distributable Amount			Current Year
1	Adjusted net income for prior year (from Section A, line 8, column A)	1		
2	Enter 0.85 of line 1.	2		
3	Minimum asset amount for prior year (from Section B, line 8, column A)	3		
4	Enter greater of line 2 or line 3.	4		
5	Income tax imposed in prior year	5		
6	Distributable Amount. Subtract line 5 from line 4, unless subject to			
	emergency temporary reduction (see instructions).	6		
7	Check here if the current year is the organization's first as a non-functiona	llv ir	ntegrated Type III support	ting organization

EEA Schedule A (Form 990) 2022

81-4825508

Part	Type III Non-Functionally Integrated 509(a)(3) Supporting Organizations (continue	ed)	
Sect	ion D - Distributions		Current Year
1	Amounts paid to supported organizations to accomplish exempt purposes	1	
2	Amounts paid to perform activity that directly furthers exempt purposes of supported		
	organizations, in excess of income from activity	2	
3	Administrative expenses paid to accomplish exempt purposes of supported organizations	3	
4	Amounts paid to acquire exempt-use assets	4	
5	Qualified set-aside amounts (prior IRS approval required) - provide details in Part VI)	5	
6	Other distributions (describe in Part VI). See instructions.	6	
7	Total annual distributions. Add lines 1 through 6.	7	
8	Distributions to attentive supported organizations to which the organization is responsive		
	(provide details in Part VI). See instructions.	8	
9	Distributable amount for 2022 from Section C, line 6	9	
10	Line 8 amount divided by line 9 amount	10	
Sect	ion E - Distribution Allocations (see instructions) (i) Underdistribution	ns	(iii) Distributable

10	Line 8 amount divided by line 9 amount		10	
Secti	ion E - Distribution Allocations (see instructions)	(i) Excess Distributions	(ii) Underdistributions Pre-2022	(iii) Distributable Amount for 2022
1	Distributable amount for 2022 from Section C, line 6			
2	Underdistributions, if any, for years prior to 2022			
	(reasonable cause required - explain in Part VI). See			
	instructions.			
3	Excess distributions carryover, if any, to 2022			
а	From 2017			
b	From 2018			
С	From 2019			
d	From 2020			
е	From 2021			
f	Total of lines 3a through 3e			
g	Applied to underdistributions of prior years			
h	Applied to 2022 distributable amount			
i	Carryover from 2017 not applied (see instructions)			
j	Remainder. Subtract lines 3g, 3h, and 3i from line 3f.			
4	Distributions for 2022 from			
	Section D, line 7: \$			
а	Applied to underdistributions of prior years			
b	Applied to 2022 distributable amount			
С	Remainder. Subtract lines 4a and 4b from line 4.			
5	Remaining underdistributions for years prior to 2022, if			
	any. Subtract lines 3g and 4a from line 2. For result			
	greater than zero, explain in Part VI. See instructions.			
6	Remaining underdistributions for 2022. Subtract lines 3h			
	and 4b from line 1. For result greater than zero, explain in			
	Part VI. See instructions.			
7	Excess distributions carryover to 2023. Add lines 3j			
	and 4c.			
8	Breakdown of line 7:			
а	Excess from 2018			
b	Excess from 2019			
С	Excess from 2020			
d	Excess from 2021			
е	Excess from 2022			

EEA Schedule A (Form 990) 2022 Schedule A (Form 990) 2022 Part VI Supplemental Information. Provide the explanations required by Part II, line 10; Part II, line 17a or 17b; Part III, line 12; Part IV, Section A, lines 1, 2, 3b, 3c, 4b, 4c, 5a, 6, 9a, 9b, 9c, 11a, 11b, and 11c; Part IV, Section B, lines 1 and 2; Part IV, Section C, line 1; Part IV, Section D, lines 2 and 3; Part IV, Section E, lines 1c, 2a, 2b, 3a, and 3b; Part V, line 1; Part V, Section B, line 1e; Part V, Section D, lines 5, 6, and 8; and Part V, Section E, lines 2, 5, and 6. Also complete this part for any additional information. (See instructions.)

Schedule B (Form 990)

Schedule of Contributors

OMB No. 1545-0047

Employer identification number

Department of the Treasury Internal Revenue Service

Name of the organization

Attach to Form 990 or Form 990-PF.

Go to www.irs.gov/Form990 for the latest information.

2022

MANCHESTER ACUPUNCTURE STUDIO 81-4825508 Organization type (check one): Filers of: Section: Form 990 or 990-EZ X 501(c)(3) (enter number) organization 4947(a)(1) nonexempt charitable trust **not** treated as a private foundation 527 political organization Form 990-PF 501(c)(3) exempt private foundation 4947(a)(1) nonexempt charitable trust treated as a private foundation 501(c)(3) taxable private foundation Check if your organization is covered by the General Rule or a Special Rule. Note: Only a section 501(c)(7), (8), or (10) organization can check boxes for both the General Rule and a Special Rule. See instructions. General Rule 🗵 For an organization filing Form 990, 990-EZ, or 990-PF that received, during the year, contributions totaling \$5,000 or more (in money or property) from any one contributor. Complete Parts I and II. See instructions for determining a contributor's total contributions. **Special Rules** For an organization described in section 501(c)(3) filing Form 990 or 990-EZ that met the 33 1/3% support test of the regulations under sections 509(a)(1) and 170(b)(1)(A)(vi), that checked Schedule A (Form 990), Part II, line 13, 16a, or 16b, and that received from any one contributor, during the year, total contributions of the greater of (1) \$5,000; or (2) 2% of the amount on (i) Form 990, Part VIII, line 1h; or (ii) Form 990-EZ, line 1. Complete Parts I and II. For an organization described in section 501(c)(7), (8), or (10) filing Form 990 or 990-EZ that received from any one contributor, during the year, total contributions of more than \$1,000 exclusively for religious, charitable, scientific, literary, or educational purposes, or for the prevention of cruelty to children or animals. Complete Parts I (entering "N/A" in column (b) instead of the contributor name and address), II, and III. For an organization described in section 501(c)(7), (8), or (10) filing Form 990 or 990-EZ that received from any one contributor, during the year, contributions exclusively for religious, charitable, etc., purposes, but no such contributions totaled more than \$1,000. If this box is checked, enter here the total contributions that were received during the year for an exclusively religious, charitable, etc., purpose. Don't complete any of the parts unless the General Rule applies to this organization because it received nonexclusively religious, charitable, etc., contributions Caution: An organization that isn't covered by the General Rule and/or the Special Rules doesn't file Schedule B (Form 990), but it must answer "No" on Part IV, line 2, of its Form 990; or check the box on line H of its Form 990-EZ or on its Form 990-PF, Part I, line 2, to certify that it doesn't meet the filing requirements of Schedule B (Form 990).

Name of organization

MANCHESTER ACUPUNCTURE STUDIO

Employer identification number

81-4825508

Part I	Contributors (see instructions). Use duplicate cop	ies of Part I if additional space is n	eeded.
(a) No.	(b) Name, address, and ZIP + 4	(c) Total contributions	(d) Type of contribution
1	INTERNAL REVENUE SERVICE 310 LOWELL STREET ANDOVER MA 01810	\$\$	Person X Noncash (Complete Part II for noncash contributions.)
(a) No.	(b) Name, address, and ZIP + 4	(c) Total contributions	(d) Type of contribution
2	CITY OF MANCHESTER NH ONE CITY HALL PLAZA MANCHESTER NH 03101	\$\$	Person X Noncash (Complete Part II for noncash contributions.)
(a) No.	(b) Name, address, and ZIP + 4	(c) Total contributions	(d) Type of contribution
		 \$	Person Payroll Noncash (Complete Part II for noncash contributions.)
(a) No.	(b) Name, address, and ZIP + 4	(c) Total contributions	(d) Type of contribution
		 \$	Person Payroll Noncash (Complete Part II for noncash contributions.)
(a) No.	(b) Name, address, and ZIP + 4	(c) Total contributions	(d) Type of contribution
		 \$	Person Payroll Noncash (Complete Part II for noncash contributions.)
(a) No.	(b) Name, address, and ZIP + 4	(c) Total contributions	(d) Type of contribution
		\$	Person

SCHEDULE D (Form 990)

Supplemental Financial Statements

Complete if the organization answered "Yes" on Form 990, Part IV, line 6, 7, 8, 9, 10, 11a, 11b, 11c, 11d, 11e, 11f, 12a, or 12b. Attach to Form 990.

OMB No. 1545-0047

Department of the Treasury Internal Revenue Service

Go to www.irs.gov/Form990 for instructions and the latest information.

Open to Public Inspection

Name o	f the organization		Employer identification number
MANCI	ESTER ACUPUNCTURE STUDIO		81-4825508
Pa	t I Organizations Maintaining Donor Advised	Funds or Other Similar Funds or A	Accounts.
	Complete if the organization answered "Yes" of	on Form 990, Part IV, line 6.	
		(a) Donor advised funds	(b) Funds and other accounts
1	Total number at end of year		
2	Aggregate value of contributions to (during year)		
3	Aggregate value of 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 advis	sed
	funds are the organization's property, subject to the organization	ation's exclusive legal control?	
6	Did the organization inform all grantees, donors, and donor a		
	only for charitable purposes and not for the benefit of the do	nor or donor advisor, or for any other purp	ose
	conferring impermissible private benefit?		
Par			
	Complete if the organization answered "Yes" of	on Form 990, Part IV, line 7.	
1	Purpose(s) of conservation easements held by the organizar	tion (check all that apply).	
	Preservation of land for public use (for example, recreation	on or education) Preservation o	f a historically important land area
	Protection of natural habitat	Preservation o	f a certified historic structure
	Preservation of open space		
2	Complete lines 2a through 2d if the organization held a quali	fied conservation contribution in the form	of a conservation
	easement on the last day of the tax year.		Held at the End of the Tax Year
а	Total number of conservation easements		2a
b	Total acreage restricted by conservation easements		2b
С	Number of conservation easements on a certified historic str	ructure included in (a)	2c
d	Number of conservation easements included in (c) acquired	after July 25, 2006, and not on a	
	historic structure listed in the National Register		2d
3	Number of conservation easements modified, transferred, re	eleased, extinguished, or terminated by the	e organization during the
	tax year		
4	Number of states where property subject to conservation ea	sement is located	
5	Does the organization have a written policy regarding the pe	eriodic monitoring, inspection, handling of	
	violations, and enforcement of the conservation easements i	t holds?	
6	Staff and volunteer hours devoted to monitoring, inspecting, I	handling of violations, and enforcing cons	ervation easements during the year
7	Amount of expenses incurred in monitoring, inspecting, hand	lling of violations, and enforcing conserva	tion easements during the year
8	Does each conservation easement reported on line 2(d) about		
	and section 170(h)(4)(B)(ii)?		
9	In Part XIII, describe how the organization reports conserva		
	balance sheet, and include, if applicable, the text of the footn	ote to the organization's financial statement	ents that describes the
D	organization's accounting for conservation easements.	of Aut Illiates at The common of	- Ottor O're 'I en A e e ete
Par			r Otner Similar Assets.
	Complete if the organization answered "Yes" of		
1a	If the organization elected, as permitted under FASB ASC 9		
	of art, historical treasures, or other similar assets held for pu		•
	service, provide in Part XIII the text of the footnote to its fina		
b	If the organization elected, as permitted under FASB ASC 9		
	art, historical treasures, or other similar assets held for public	c exhibition, education, or research in furt	herance of public service,
	provide the following amounts relating to these items:		r.
	(i) Revenue included on 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 tre		ai gain, provide the
	following amounts required to be reported under FASB ASC	_	
a	Revenue included on Form 990, Part VIII, line 1		· · · · · · · · · · · · · · · · · · ·
b	Assets included in Form 990, Part X		\$

Par	t III Organizations Maintaining Co	llections of Art, His	storical Treasures	, or Other Similar	Assets (continued)
3	Using the organization's acquisition, accession,	and other records, check	any of the following that	make significant use of it	ts
	collection items (check all that apply):				
а	☐ Public exhibition	d	Loan or exchange	orogram	
b	Scholarly research	е	Other		
С	Preservation for future generations				
4	Provide a description of the organization's collection	ctions and explain how the	ev further the organization	on's exempt purpose in P	art
	XIII.		-,		
5	During the year, did the organization solicit or re-	ceive donations of art his	torical treasures or othe	er similar	
•	assets to be sold to raise funds rather than to be	•	•		Yes No
Par	t IV Escrow and Custodial Arrange		o organization o ociootic	,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,	
· u	Complete if the organization ans		m 990 Part IV line	9 or reported an a	amount on Form
	990, Part X, line 21.	Sweled 165 off of	111 000, 1 are 17, 11110	o, or reported arre	amount on rom
1a	Is the organization an agent, trustee, custodian o	or other intermediany for ea	entributions or other ass	otc not	
ıa	included on Form 990, Part X?				Yes No
h	If "Yes," explain the arrangement in Part XIII and				lies livo
b	ii res, explain the arrangement in Part Alli and	a complete the following to	able.		A marint
_	Beginning balance				Amount
C					
d	Additions during the year				
e	Distributions during the year				
f	Ending balance				
2a	Did the organization include an amount on Form			•	_ =
b	If "Yes," explain the arrangement in Part XIII. Ch	neck here if the explanation	n has been provided on	Part XIII	
Par			000 D(IV / I'	40	
	Complete if the organization ans				
		a) Current year (b) F	Prior year (c) Two year	rs back (d) Three years ba	ack (e) Four years back
1a	Beginning of year balance				
b	Contributions				
С	Net investment earnings, gains, and				
	losses				
d	Grants or scholarships				
е	Other expenditures for facilities and				
	programs				
f	Administrative expenses				
g	End of year balance				
2	Provide the estimated percentage of the current	year end balance (line 1g	ı, column (a)) held as:		
а	Board designated or quasi-endowment	%			
b	Permanent endowment%				
С	Term endowment%				
	The percentages on lines 2a, 2b, and 2c should of	equal 100%.			
3a	Are there endowment funds not in the possession	on of the organization that	are held and administer	ed for the	
	organization by:				Yes No
	(i) Unrelated organizations				3a(i)
	(ii) Related organizations				3a(ii)
b	If "Yes" on line 3a(ii), are the related organization	ons listed as required on S	schedule R?		3b
4	Describe in Part XIII the intended uses of the or	ganization's endowment f	unds.		
Par					
	Complete if the organization ans		m 990, Part IV, line	e 11a. See Form 99	0, Part X, line 10.
	Description of property	(a) Cost or other basis	(b) Cost or other basis	(c) Accumulated	(d) Book value
		(investment)	(other)	depreciation	
1a	Land				
b	Buildings				
C	Leasehold improvements				
d	Equipment		69,828	63,835	5,993
e	Other		05,020	03,033	3,793
	Add lines 1a through 1e. (Column (d) must equa	al Form 990 Part X colu	mn (B). line 10c \		5,993
	The state of the s	3 000, 1 01171, 00101	(=/, 100.9 • • •	· · · · · · · · · · · · · · · · · · ·	3,333

Part X	Othor	l iahilities

Complete if the organization answered "Yes" on Form 990, Part IV, line 11e or 11f. See Form 990, Part X, line 25.

1. (a) Description o	fliability	(b) Book value
(1) Federal income taxes		
(2)		
(3)		
(4)		
(5)		
(6)		
(7)		
(8)		
(9)		
Total. (Column (b) must equal Form 9	90, Part X, col. (B) line 25.)	

2. Liability for uncertain tax positions. In Part XIII, provide the text of the footnote to the organization's financial statements that reports the organization's liability for uncertain tax positions under FASB ASC 740. Check here if the text of the footnote has been provided in Part XIII.

EEA

Part	XI Reconciliation of Revenue per Audited Financial Statements With Revenue per	Return.	
	Complete if the organization answered "Yes" on Form 990, Part IV, line 12a.		
1	Total revenue, gains, and other support per audited financial statements	1	
2	Amounts included on line 1 but not on Form 990, Part VIII, line 12:		
а	Net unrealized gains (losses) on investments		
b	Donated services and use of facilities		
С	Recoveries of prior year grants		
d	Other (Describe in Part XIII.)		
е	Add lines 2a through 2d	2e	
3	Subtract line 2e from line 1	3	
4	Amounts included on Form 990, Part VIII, line 12, but not on line 1:		
а	Investment expenses not included on Form 990, Part VIII, line 7b 4a		
b	Other (Describe in Part XIII.)		
С	Add lines 4a and 4b	4c	
5	Total revenue. Add lines 3 and 4c. (This must equal Form 990, Part I, line 12.)	5	
Part	XII Reconciliation of Expenses per Audited Financial Statements With Expenses per	r Return.	
	Complete if the organization answered "Yes" on Form 990, Part IV, line 12a.		
1	Total expenses and losses per audited financial statements	1	
2	Amounts included on line 1 but not on Form 990, Part IX, line 25:		
а	Donated services and use of facilities		
b	Prior year adjustments		
С	Other losses		
d	Other (Describe in Part XIII.)		
е	Add lines 2a through 2d	2e	
3	Subtract line 2e from line 1	3	
4	Amounts included on Form 990, Part IX, line 25, but not on line 1:		
а	Investment expenses not included on Form 990, Part VIII, line 7b 4a		
	Other (Describe in Part XIII.)		
b	Other (Describe III Fait All.)		
C	Add lines 4a and 4b	4c	
		4c 5	
С	Add lines 4a and 4b		
5 Part	Add lines 4a and 4b	5	
5 Part	Add lines 4a and 4b	5	
5 Part	Add lines 4a and 4b	5	
5 Part	Add lines 4a and 4b	5	
5 Part	Add lines 4a and 4b	5	
5 Part	Add lines 4a and 4b	5	
5 Part	Add lines 4a and 4b	5	
5 Part	Add lines 4a and 4b	5	
5 Part	Add lines 4a and 4b	5	
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5 Part	Add lines 4a and 4b	5	
5 Part	Add lines 4a and 4b	5	
5 Part	Add lines 4a and 4b	5	
5 Part	Add lines 4a and 4b	5	
5 Part	Add lines 4a and 4b	5	
5 Part	Add lines 4a and 4b	5	

Schedule D (Form 990) 2022

SCHEDULE G (Form 990)

Supplemental Information Regarding Fundraising or Gaming Activities

Complete if the organization answered "Yes" on Form 990, Part IV, line 17, 18, or 19, or if the organization entered more than \$15,000 on Form 990-EZ, line 6a.

Attach to Form 990 or Form 990-EZ.

OMB No. 1545-0047

Open to Public

Department of the Treasury Go to www.irs.gov/Form990 for instructions and the latest information. Internal Revenue Service Inspection Employer identification number Name of the organization MANCHESTER ACUPUNCTURE STUDIO 81-4825508 Part I Fundraising Activities. Complete if the organization answered "Yes" on Form 990, Part IV, line 17. Form 990-EZ filers are not required to complete this part. Indicate whether the organization raised funds through any of the following activities. Check all that apply. 1 Mail solicitations Solicitation of non-government grants а Internet and email solicitations Solicitation of government grants b Phone solicitations Special fundraising events С d In-person solicitations Did the organization have a written or oral agreement with any individual (including officers, directors, trustees, 2a Yes No or key employees listed in Form 990, Part VII) or entity in connection with professional fundraising services? If "Yes," list the 10 highest paid individuals or entities (fundraisers) pursuant to agreements under which the fundraiser is to be b compensated at least \$5,000 by the organization. (v) Amount paid to (iii) Did fundraiser have (vi) Amount paid to (iv) Gross receipts (i) Name and address of individual (or retained by) custody or control of (or retained by) (ii) Activity from activity or entity (fundraiser) fundraiser listed in contributions? organization col. (i) Yes No 1 2 3 4 5 6 7 8 9 10 Total List all states in which the organization is registered or licensed to solicit contributions or has been notified it is exempt from registration or licensing.

If "Yes," explain:

Schedule G (Form 990) 2022 MANCHESTER ACUPUNCTURE STUDIO 81-4825508 Part II Fundraising Events. Complete if the organization answered "Yes" on Form 990, Part IV, line 18, or reported more than \$15,000 of fundraising event contributions and gross income on Form 990-EZ, lines 1 and 6b. List events with gross receipts greater than \$5,000. (a) Event #1 (b) Event #2 (c) Other events (d) Total events (add col. (a) through col. (c)) (total number) (event type) (event type) Revenue Gross receipts 1 Less: Contributions 2 3 Gross income (line 1 minus Cash prizes 4 5 Noncash prizes 6 Rent/facility costs Direct Expenses Food and beverages 8 Entertainment Other direct expenses 9 10 11 Net income summary. Subtract line 10 from line 3, column (d) Part III Gaming. Complete if the organization answered "Yes" on Form 990, Part IV, line 19, or reported more than \$15,000 on Form 990-EZ, line 6a. (b) Pull tabs/instant (d) Total gaming (add (a) Bingo (c) Other gaming Revenue bingo/progressive bingo col. (a) through col. (c)) Gross revenue 2 Cash prizes Direct Expenses 3 Noncash prizes Rent/facility costs 5 Other direct expenses 6 Volunteer labor No 7 8 9 Enter the state(s) in which the organization conducts gaming activities: If "No," explain: Were any of the organization's gaming licenses revoked, suspended, or terminated during the tax year? 10a

EEA Schedule G (Form 990) 2022

SCHEDULE O (Form 990)

Supplemental Information to Form 990 or 990-EZ

Complete to provide information for responses to specific questions on Form 990 or 990-EZ or to provide any additional information.

OMB No. 1545-0047

Department of the Treasury Internal Revenue Service Attach to Form 990 or Form 990-EZ.

Go to www.irs.gov/Form990 for the latest information.

Open to Public Inspection

Name of the organization **Employer identification number** 81-4825508 MANCHESTER ACUPUNCTURE STUDIO 01. Form 990 governing body review (Part VI, line 11) THE FORM 990 IS REVIEWED BY ALL BOARD MEMBERS PRIOR TO FILING. 02. Conflict of interest policy compliance (Part VI, line 12c) THE CONFLICT OF INTEREST POLICY IS REVIEWED AND SIGNED BY ALL BOARD MEMBERS ANNUALLY. 03. CEO, executive director, top management comp (Part VI, line 15a) TO DETERMINE APPROPRIATE COMPENSATION FOR STAFF AND EXECUTIVE DIRECTOR, THE BOARD OF DIRECTORS REVIEWS ANNUAL COMPENSATION DATA AVAILABLE FROM OTHER COMMUNITY ACUPUNCTURE CLINICS ACROSS THE UNITED STATES. 04. Form 990 availability to public (Part VI, line 18) GOVERNING DOCUMENTS, CONFLICT OF INTEREST POLICY STATEMENTS AND FINANCIAL STATEMENTS ARE AVAILABLE UPON REQUEST. 05. Governing documents, etc, available to public (Part VI, line 19) GOVERNING DOCUMENTS, CONFLICT OF INTEREST POLICY STATEMENTS AND FINANCIAL STATEMENTS ARE AVAILABLE UPON REQUEST. 06. Explanation of other changes in net assets or fund balances (Part XI, line 9) IMMATERIAL ROLLFORWARD DIFFERENCE

Form **4562**

Department of the Treasury

Internal Revenue Service

Depreciation and Amortization

(Including Information on Listed Property)

Attach to your tax return.

Go to www.irs.gov/Form4562 for instructions and the latest information.

OMB No. 1545-0172 **2022**

Sequence No. 179

Business or activity to which this form relates Identifying number Name(s) shown on return MANCHESTER ACUPUNCTURE STUDIO FORM 990 - 1 81-4825508 **Election To Expense Certain Property Under Section 179** Note: If you have any listed property, complete Part V before you complete Part I. 1 2 Threshold cost of section 179 property before reduction in limitation (see instructions) 3 4 4 Dollar limitation for tax year. Subtract line 4 from line 1. If zero or less, enter -0-. If married filing 6 (a) Description of property (b) Cost (business use only) Total elected cost of section 179 property. Add amounts in column (c), lines 6 and 7 9 9 10 10 Carryover of disallowed deduction from line 13 of your 2021 Form 4562 11 Business income limitation. Enter the smaller of business income (not less than zero) or line 5. See instructions 11 12 Section 179 expense deduction. Add lines 9 and 10, but don't enter more than line 11 Carryover of disallowed deduction to 2023. Add lines 9 and 10, less line 12 . . . Note: Don't use Part II or Part III below for listed property. Instead, use Part V. Special Depreciation Allowance and Other Depreciation (Don't include listed property. See instructions.) 14 Special depreciation allowance for qualified property (other than listed property) placed in service 14 15 16 Part III MACRS Depreciation (Don't include listed property. See instructions.) Section A 17 MACRS deductions for assets placed in service in tax years beginning before 2022 1,454 18 If you are electing to group any assets placed in service during the tax year into one or more general Section B - Assets Placed in Service During 2022 Tax Year Using the General Depreciation System (b) Month and year (c) Basis for depreciation (d) Recovery (a) Classification of property placed in (business/investment use (e) Convention (f) Method (g) Depreciation deduction 19a 3-year property b 5-year property 789 5 ΗY 200 DB 158 7-year property 3,035 ΗY 200 DB 434 d 10-year property e 15-year property 20-year property g 25-year property 25 yrs. S/L h Residential rental 27.5 yrs. NMMS/I 27.5 yrs. MM S/L property MM S/L i Nonresidential real 39 yrs. MM S/L property Section C - Assets Placed in Service During 2022 Tax Year Using the Alternative Depreciation System 20a Class life S/L S/L 12 yrs. **b** 12-year С 30-year 30 yrs. MM S/L S/L d 40-vear 40 vrs. Part IV Summary (See instructions.) 22 Total. Add amounts from line 12, lines 14 through 17, lines 19 and 20 in column (g), and line 21. Enter here and on the appropriate lines of your return. Partnerships and S corporations - see instructions 2,046 23 For assets shown above and placed in service during the current year, enter the portion of the basis attributable to section 263A costs 23