_	00	<b>n</b>	Det	urn of Organization	n Exampt E	rom Ino		Тоу		OMB No. 1545-0047
Form	99	0	Reti	urn of Organizatio	n Exempt F	rom inc	ome	Tax		2020
			Under section 50	1(c), 527, or 4947(a)(1) of th	e Internal Reven	ue Code (ex	cept pri	vate found	ations)	2020
Depart	ment of t	he Treasury	► Do n	ot enter social security nun	nbers on this form	n as it may l	be made	e public.		Open to Public
		le Service	► G	o to www.irs.gov/Form990	for instructions a	and the lates	st inforr	nation.		Inspection
	or the	2020 calenda	ar year, or tax year	beginning		, 2020, a	nd endi	ng		, 20
Bc	heck if a	pplicable:	C Name of organiza	ationMANCHESTER ACUPUN	CTURE STUDI	0			D Emplo	over identification number
E	ddress cl	•	Doing business a							81-4825508
E	ame cha	•		et (or P.O. box if mail is not delivered to	o street address)		Room/sui	te	E Teleph	none number
H	itial retur		895 HANOVE							(603)669-0808
H		n/terminated	•	e or province, country, and ZIP or foreig	gn postal code				G Gross	
H	mended		Manchester						\$	257,349 or subordinates? Yes X No
	pplicatior	n pending		ss of principal officer: ANDREW W						
	22-02000	pt status: X	501(c)(3) 501(c)	R STREET Manchester		27		H(b) Are all s		s included? Yes No
	/ebsite:			upuncturestudio.org		027		H(c) Group e		
			Corporation Trust	Association Other ►		. Year of formati	on <sup>.</sup> 201		State of lega	
Pa	_	Summar						./   // .	state of lega	
				mission or most significant a	ctivities: Manc	hester A	cupun	cture S	tudio	is a 501(c)3
		-	-	on that promotes an			-			
Ce				oal is to remove fi						
Governance		· · ·								
ver	2	Check this bo	ox ► 🗌 if the organ	zation discontinued its operat	ions or disposed o	of more than 2	25% of i	ts net asse	ts.	
õ	3	Number of ve	oting members of the	e governing body (Part VI, line	e1a)				. 3	6
ა ი	4	Number of in	dependent voting me	embers of the governing body	(Part VI, line 1b)				. 4	5
itie	5	Total number	of individuals emplo	yed in calendar year 2020 (Pa	art V, line 2a)				5	14
Activities &	6	Total number	of volunteers (estim	ate if necessary)					6	
∢	7a	Total unrelate	ed business revenue	from Part VIII, column (C), lin	ne 12				7a	0
	b	Net unrelate	d business taxable ir	come from Form 990-T, Part	I, line 11				. 7b	0
								Prior Year		Current Year
	8	Contributions	and grants (Part VI	I, line 1h)			•	5	,390	42,205
IUe	9	Program ser	vice revenue (Part V	III, line 2g)			•	434	,424	215,133
Revenue	10	Investment in	come (Part VIII, colu	Imn (A), lines 3, 4, and 7d)	•••••		•	1	,727	11
Re	11		(	(A), lines 5, 6d, 8c, 9c, 10c, ar	,					0
			3	h 11 (must equal Part VIII, col			-	441	,541	257,349
				(Part IX, column (A), lines 1-3	,		·			0
							•			0
ŝ				ployee benefits (Part IX, colur	( ).			281	,730	140,144
Expenses			0 (	rt IX, column (A), line 11e)			•			0
xpe				IX, column (D), line 25) ► (A), lines 11a-11d, 11f-24e)			-	1.00	252	115 (80)
ш		•	(	(A), lines Tia-Tid, Tit-24e) (must equal Part IX, column (			-		,353	115,672
		•		t line 18 from line 12	,. ,				,083 ,542)	<u>255,816</u> 1,533
0	13	IVEVEITUE IES	s expenses. Subirat		•••••	• • • • • •		ning of Curr		End of Year
ts or ance	20	Total assets	(Part X, line 16)				-	•	3,070	227,255
Asse Bala									<b>,</b> 983	208,635
Net Assets or Fund Balances				btract line 21 from line 20					,087	18,620
Pa			re Block							
		es of perjury, I dec	lare that I have examined	his return, including accompanying sch			of my knov	vledge and be	ief, it is	
true,	correct, a	and complete. Dec	laration of preparer (other	than officer) is based on all information	of which preparer has	any knowledge.				
		ANDR	ew wegman							
Sig	ו	Signatur	e of officer						Dat	e
Her	Э	ANDR	EW WEGMAN, AS	ST. TREASURER, EXEC	UTIVE DIREC	TOR				
		Type or	print name and title							
		Print/Type pre	parer's name	Preparer's signature		Date		Check	if	PTIN
Paio			ON CHICKERING	JEFFERSON CHICK	ERING			self-em	ployed	P00552201
	barer		► CHIC	KERING & COMPANY, C	PAs, PLLC		F	irm's EIN 🕨		
Use	Only	Firm's address	5 🕨 61 N	ORTH STREET			P	hone no.		
			Manc	hester NH 03104					603-6	521-9156

	Manchester NH 03104	603-621-9156
May the IRS	discuss this return with the preparer shown above? (see instructions)	 X Yes

No

Form	990 (2020) MANCHESTER ACUPUNCTURE STUDIO	81-4825508	Page <b>2</b>
Par	rt III Statement of Program Service Accomplishments		
	Check if Schedule O contains a response or note to any line in this Part III		
1	Briefly describe the organization's mission:		
	Manchester Acupuncture Studio is a 501(c)3 non-profit organization that promot low-cost acupuncture to the community as a group practice. Our goal is to remo		
	cultural and educational barriers.	Sve Linanc	iai,
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	x 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	X No
	If "Yes," describe these changes on Schedule O.		
4	Describe the organization's program service accomplishments for each of its three largest program services, as measured		
	expenses. Section 501(c)(3) and 501(c)(4) organizations are required to report the amount of grants and allocations to other	ers,	
	the total expenses, and revenue, if any, for each program service reported.		
4a	(Code: ) (Expenses \$ 194,652 including grants of \$ ) (Revenue	¢ 21	5,133)
4a	ACUPUNCTURE SERVICES PROVIDED IN A COMMUNITY CLINIC SETTING ON A PAY-WHAT-YOU		
	OF \$20-\$40 PER TREATMENT. IN 2020, WE PERFORMED 9,759 TREATMENTS.	CAN SHIDI	NG SCALE
		•	
4b	(Code:) (Expenses \$ including grants of \$) (Revenue	\$	)
		•	
4c	(Code:) (Expenses \$ including grants of \$) (Revenue	\$	)
4d	Other program services (Describe on Schedule O.)		
_	(Expenses \$ including grants of \$ ) (Revenue \$	)	
<u>4e</u>	Total program service expenses     194,652	E~~	m <b>990</b> (2020)
EEA		r'01	III <b>330</b> (2020)

For	m 990 (2020) MANCHESTER ACUPUNCTURE STUDIO 81-4825	508	F	Page 3
Pa	art 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		x	
2	Is the organization required to complete Schedule B, Schedule of Contributors See instructions?	. 2	x	
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		х
4	Section 501(c)(3) organizations. Did the organization engage in lobbying activities, or have a section 501(h)			
	election in effect during the tax year? If "Yes," complete Schedule C, Part II	. 4		х
5	Is the organization a section 501(c)(4), 501(c)(5), or 501(c)(6) organization that receives membership dues,			
	assessments, or similar amounts as defined in Revenue Procedure 98-19? If "Yes," complete Schedule C, Part III	5		х
6	Did the organization maintain any donor advised funds or any similar funds or accounts for which 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		х
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		х
8	Did the organization maintain collections of works of art, historical treasures, or other similar assets? If "Yes,"			
	complete Schedule D, Part III	. 8		х
9	Did the organization report an amount in Part X, line 21, for escrow or custodial account liability, 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		x
10	Did the organization, directly or through a related organization, hold assets in donor-restricted endowments			
	or in quasi endowments? If "Yes," complete Schedule D, Part V	. 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.			
á	a Did the organization report an amount for land, buildings, and equipment in Part X, line 10? If "Yes,"			
	complete Schedule D, Part VI	. 11a	x	
I	Did the organization report an amount for investments - other securities in Part X, line 12, that is 5% or more			
	of its total assets reported in Part X, line 16? If "Yes," complete Schedule D, Part VII	. 11b		х
(	Did the organization report an amount for investments - program related in Part X, line 13, that is 5% or more			
	of its total assets reported in Part X, line 16? If "Yes," complete Schedule D, Part VIII	. 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			
	reported in Part X, line 16? If "Yes," complete Schedule D, Part IX	. 11d		х
(	Did the organization report an amount for other liabilities in Part X, line 25? If "Yes," complete Schedule D, Part X	. 11e		х
1	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		x
12a	Did the organization obtain separate, independent audited financial statements for the tax year? If "Yes," complete			
	Schedule D, Parts XI and XII	. 12a		x
k	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		x
13	Is the organization a school described in section 170(b)(1)(A)(ii)? If "Yes," complete Schedule E	. 13		х
14a	Did the organization maintain an office, employees, or agents outside of the United States?	. 14a		х
b	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			
	foreign investments valued at \$100,000 or more? If "Yes," complete Schedule F, Parts I and IV	. 14b		x
15	Did the organization report on Part IX, column (A), line 3, more than \$5,000 of grants or other assistance to or			
	for any foreign organization? If "Yes," complete Schedule F, Parts II and IV.	. 15		x
16	Did the organization report on Part IX, column (A), line 3, more than \$5,000 of aggregate grants or other			
	assistance to or for foreign individuals? If "Yes," complete Schedule F, Parts III and IV	. 16		x
17	Did the organization report a total of more than \$15,000 of expenses for professional fundraising services on			
	Part IX, column (A), lines 6 and 11e? If "Yes," complete Schedule G, Part I See instructions	. 17		x
18	Did the organization report more than \$15,000 total of fundraising event gross income and contributions on			
	Part VIII, lines 1c and 8a? If "Yes," complete Schedule G, Part II	. 18		x
19	Did the organization report more than \$15,000 of gross income from gaming activities on Part VIII, line 9a?			
	If "Yes," complete Schedule G, Part III	. 19		x
20 a				x
	If "Yes" to line 20a, did the organization attach a copy of its audited financial statements to this retum?			
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
			-	

	1990 (2020) MANCHESTER ACUPUNCTURE STUDIO 81-4825	508	P	age 4
Pa	rt IV Checklist of Required Schedules (continued)			
22	Did the organization report more than \$5,000 of grants or other assistance to or for domestic individuals on		Yes	No
	Part IX, column (A), line 2? If "Yes," complete Schedule I, Parts I and III	22		x
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		x
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			
	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), 501(c)(4), and 501(c)(29) 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		x
b	Is the organization aware that it engaged in an excess benefit transaction with a disqualified person in a prior			
	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		х
26	Did the organization report any amount on Part X, line 5 or 22, for receivables from or payables to any current			
	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 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			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 lines 28a or 28b? If			
	"Yes," complete Schedule L, Part IV			х
29	Did the organization receive more than \$25,000 in non-cash contributions? If "Yes," complete Schedule M	29		x
30	Did the organization receive contributions of art, historical treasures, or other similar assets, or qualified			
	conservation contributions? If "Yes," complete Schedule M.			х
31	Did the organization liquidate, terminate, or dissolve and cease operations? If "Yes," complete Schedule N, Part I	31		x
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		х
33	Did the organization own 100% of an entity disregarded as separate from the organization under Regulations			
24	sections 301.7701-2 and 301.7701-3? If "Yes," complete Schedule R, Part I.	33		x
34	Was the organization related to any tax-exempt or taxable entity? If "Yes," complete Schedule R, Part II, III,	24		v
35a	or IV, and Part V, line 1	34 35a		X
b	If "Yes" to line 35a, did the organization receive any payment from or engage in any transaction with a	3Ja		x
b	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	555		
50	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			Λ
01	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 in Schedule O for Part VI, lines 11b and			Λ
	19? <b>Note:</b> All Form 990 filers are required to complete Schedule O.	38	x	
Par				1
n ar	Check if Schedule O contains a response or note 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			
b	Enter the number of Form 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		

Form	990 (2020) MANCHESTER ACUPUNCTURE STUDIO 81-48255	08	F	Page 5
Par	t V 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			
b	If at least one is reported on line 2a, did the organization file all required federal employment tax returns?	2b	х	
	Note: If the sum of lines 1a and 2a is greater than 250, you may be required to e-file (see instructions).			
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		x
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		x
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		
h	If the organization received a contribution of cars, boats, airplanes, or other vehicles, did the organization file a Form 1098-C?	7h		
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		
9	Sponsoring organizations maintaining donor advised funds.			
а	Did the sponsoring organization make any taxable distributions under section 4966?	9a		L
b	Did the sponsoring organization make a distribution to a donor, donor advisor, or related person?	9b		
10	Section 501(c)(7) organizations. Enter:			
а	Initiation fees and capital contributions included on Part VIII, line 12			
b	Gross receipts, included on Form 990, Part VIII, line 12, for public use of club facilities			
11	Section 501(c)(12) organizations. Enter:			
а	Gross income from members or shareholders			
b	Gross income from other sources (Do not net amounts due or paid to other sources			
	against amounts due or received from them.)			
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			
13	Section 501(c)(29) qualified nonprofit health insurance issuers.			
а	Is the organization licensed to issue qualified health plans in more than one state?	13a		
	Note: See the instructions for additional information the organization must report on Schedule O.			
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		x
b	If "Yes," has it filed a Form 720 to report these payments? If "No," provide an explanation on Schedule Q	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		x
	If "Yes," see 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		X
	If "Yes," complete Form 4720, Schedule O.			

Form **990** (2020)

Form	990 (2020) MANCHESTER ACUPUNCTURE STUDIO 81-4825	508	F	Page 6
Par	rt VI Governance, Management, and Disclosure For each "Yes" response to lines 2 through 7b below, and for	a "No"		
	response to line 8a, 8b, or 10b below, describe the circumstances, processes, or changes in Schedule O. See instructio	ns.		
	Check if Schedule O contains a response or note to any line in this Part VI			. x
Sec	tion A. Governing Body and Management			
			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	5		
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, or trustees, or key employees to a management company or other person?			х
4	Did the organization make any significant changes to its governing documents since the prior Form 990 was filed?			х
5	Did the organization become aware during the year of a significant diversion of the organization's assets?	-		х
6	Did the organization have members or stockholders?	6		x
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		x
8	Did the organization contemporaneously document the meetings held or written actions undertaken during			
•	the year by the following:	80	v	
a b	The governing body?	8a 8b	x x	
9	Is there any officer, director, trustee, or key employee listed in Part VII, Section A, who cannot be reached at	00		
5	the organization's mailing address? If "Yes," provide the names and addresses on Schedule Q	9		x
Sec	tion B. Policies (This Section B requests information about policies not required by the Internal Revenue Code.)	5		_ <u>n</u>
000			Yes	No
10a	Did the organization have local chapters, branches, or affiliates?	10a	100	x
b	If "Yes," did the organization have written policies and procedures governing the activities of such chapters,			
	affiliates, and branches to ensure their operations are consistent with the organization's exempt purposes?	10b		
11a	Has the organization provided a complete copy of this Form 990 to all members of its governing body before filing the form?		x	
b	Describe in Schedule O the process, if any, used by the organization to review this Form 990.			
12a	Did the organization have a written conflict of interest policy? If "No," go to line 13	12a	x	
b	Were officers, directors, or trustees, and key employees required to disclose annually interests that could give rise to conflicts?	12b	x	
с	Did the organization regularly and consistently monitor and enforce compliance with the policy? If "Yes,"			
	describe in Schedule O how this was done	12c	x	
13	Did the organization have a written whistleblower policy?	13	x	
14	Did the organization have a written document retention and destruction policy?	14	x	
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		x	-
b	Other officers or key employees of the organization	15b		х
	If "Yes" to line 15a or 15b, describe the process in Schedule O (see instructions).			
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		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			
<u></u>	organization's exempt status with respect to such arrangements?	16b		
	tion C. Disclosure			
17	List the states with which a copy of this Form 990 is required to be filed  New Hampshire Casting 5404 requires an experimentia to realize its Forms 4000 (0004 or 4004 A it casting block and 000 T (Casting 504(c))			
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.			
10	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,			
20	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			
	THERE' "TOTAL (003)003 0000, 333 HEROVER DIRET, HEROREDCEL, NE OJIOT			

Form 990 (2	020) MANCHESTER ACUPUNCTURE STUDIO	81-4825508	Page 7
Part VII	Compensation of Officers, Directors, Trustees, Key Employees, Highest Co Independent Contractors	ompensated Employe	es, and
	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		
<b>1a</b> Comple organizatior	te this table for all persons required to be listed. Report compensation for the calendar year ending with 's tax year.	or within the	

• 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 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 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.

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

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

	lou organizat				C)	.,				
(A)	(B)	(da m			ition	an one		(D)	(E)	(F)
Name and title	Average hours per week	box,	unless	pers	son is	an one both ar trustee)		Reportable compensation from the	Reportable compensation from related	Estimated amount of other compensation
	(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)	organizations (W-2/1099-MISC)	from the organization and related organizations
(1) TERRY SPLAINE	5.00									
ASST. SECRETARY		х						0	0	0
(2) PATRICIA HANSON	5.00									
CHAIRPERSON		х		х				0	0	0
(3) KATHLEEN GAFFNEY	5.00									
SECRETARY		х		х				0	0	0
(4) JENNIFER WOOLF	5.00									
TREASURER		х		х				0	0	0
(5) DAVE DIPINTO	5.00									
VICE CHAIRPERSON		х		х				0	0	0
(6) ANDREW WEGMAN	50.00									
ASST. TREASURER, EXECUTIVE DIRECTOR		х		х	х			0	0	0
<u>(7)</u>										
(8)										
(9)										
(10)										
(11)										
(12)										
(13)										
(14)										
	1									E

	90 (2020) MANCHESTER ACUPUN	ICTURE SI	TUDIO	)						83	1-4825	508	P	age <b>8</b>
Part	VII Section A. Officers, Directors, Trustee	es, Key Emp	oloyee	s, ar			est Co	ompe	ensated Employe	es (contin	ued)			
	(A) Name and title	(B) Average hours per week	box,	unles	Po eck m ss pe	rson i	han one s both ar /trustee)		(D) Reportable compensation from the organization	(E) Reporta compensa from rela organiza	able ation ated	com	(F) ated amo of other opensatio om the	
		(list any hours for related organizations below dotted line)	Individual trustee or director	Institutional trustee	Officer	Key employee	Highest compensated employee	Former	(W-2/1099-MISC)	(W-2/1099-I		organ	organiz	
(15)														
(16)														
(17)														
(18)														
<u>(19)</u>														
(25)														
1b c	Subtotal            Total from continuation sheets to Part VII, Sect	tion A .	· · ·					-						
d	Total (add lines 1b and 1c)							• •	0		0			0
2	Total number of individuals (including but not limit reportable compensation from the organization		listed a	bove	e) w	ho re	eceive	d mo	ore than \$100,000	of			Yes	No
3	Did the organization list any <b>former</b> officer, direct employee on line 1a? <i>If "Yes," complete Schedu</i>		•				-		•			3		x
4	For any individual listed on line 1a, is the sum of re organization and related organizations greater th	eportable coi	mpensa	ation	anc	d oth	er com	npen	sation from the					
5	individual											4		x
	for services rendered to the organization? If "Yes	s," complete	Sched	lule .	J for	' suc	h pers	on			<u></u>	5		х
	on B. Independent Contractors													
1	Complete this table for your five highest compensation from the organization. Report comp										ay year			
	(A)		ine cai	enua	arye		nung	with	(B)			(C)		
	Name and business addres	SS							Description of service	ces		Compensa	ation	
2	Total number of independent contractors (includin received more than \$100,000 of compensation from	-				sted	above)	who	0					

Form 990 (2020)

Form 9	90 (20	20) MANCH	EST	ER ACUPU	JNCTU	JRE STUDIO			81-48255	608 Page 9
Part	VIII	Statement of Rev	enu	e						
		Check if Schedule O co			e or n	ote to any line in thi	s 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>۵</b> ۵	b	Membership dues			1b					
Contributions, Gifts, Grants and Other Similar Amounts	c	Fundraising events			1c					
ng G	d	Related organizations .			1d					
sifts ar A	е	Government grants (contr	ibutio	ons)	1e					
s, G mila	f	All other contributions, gif	ts, gr	ants,						
tion r Si		and similar amounts not in	nclud	ed above	1f	42,205				
Sthe	g	Noncash contributions inc	ludeo	d in						
onti nd O		lines 1a-1f			1g	\$				
9 U B	h	Total. Add lines 1a-1f					42,205			
						Business Code				
	2a	ACUPUNCTURE SERVI	CES			621300	215,133	215,133		
vice	b									
Program Service Revenue	c									
evel (	d					1				
R	е									
Pro-	f	All other program service	reven	ue						
	g	Total. Add lines 2a-2f .					215,133			
	3	Investment income (includi	ing di	vidends, inte	erest, a	and				
		other similar amounts) .	•••				11	11		
	4	Income from investment of	tax-e	exempt bond	d proce	eeds►				
	5	Royalties	<u> </u>			ト				
				(i) Real	I	(ii) Personal				
	6a	Gross rents	6a							
	b	Less: rental expenses	6b							
	c	Rental income or (loss)	6c							
	d	Net rental income or (loss)	<u> </u>							
	7a	Gross amount from		(i) Securiti	es	(ii) Other				
		sales of assets								
		other than inventory	7a							
	b	Less: cost or other basis								
e		and sales expenses	7b							
eni	c	Gain or (loss)	7c							
Rev	d	Net gain or (loss)				<b>&gt;</b>				
Other Revenue	8a	Gross income from fundra	ising							
Ğ		events (not including \$								
		of contributions reported o	n line	)	-					
		1c). See Part IV, line 18			8a					
	b	Less: direct expenses .			8b					
	c	Net income or (loss) from t	fundr	aising event	s.					
	9a	Gross income from gaming	g	-						
		activities, See Part IV, line	19 .		9a					
	b	Less: direct expenses .			9b					
		Net income or (loss) from				· · · · · · •				
	10a	Gross sales of inventory, I	ess	-						
		returns and allowances .			10a					
	b	Less: cost of goods sold			10b					
		Net income or (loss) from			v	• • • • • •				
						Business Code				
ŝ	11a									
nor	b									
ellar /eni	c					1	<u> </u>			
Miscellanous Revenue		All other revenue					<u> </u>			
ž		Total. Add lines 11a-11d				•••••				
		Total revenue. See instru					257,349	215,144	0	0

## 20) MANCHESTER ACUPUNCTURE STUDIO

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).

nizations must complete column (A).

	Check if Schedule O contains a response or note to	,		••••	
	t include amounts reported on lines 6b, 7b,	(A) Total expenses	(B) Program service	(C) Management and	<b>(D)</b> Fundraising
	, and 10b of Part VIII.		expenses	general expenses	expenses
	Grants and other assistance to domestic organizations				
	and domestic governments. See Part IV, line 21				
	Grants and other assistance to domestic				
	ndividuals. See Part IV, line 22				
	Grants and other assistance to foreign				
(	organizations, foreign governments, and				
f	foreign individuals. See Part IV, lines 15 and 16				
<b>4</b> E	Benefits paid to or for members				
	Compensation of current officers, directors,				
t	trustees, and key employees	34,385	27,508	6,877	
6 (	Compensation not included above, to disqualified				
k	persons (as defined under section 4958(f)(1)) and				
k	persons described in section 4958(c)(3)(B)				
7 (	Other salaries and wages	104,583	83,666	20,917	
<b>8</b> I	Pension plan accruals and contributions (include				
5	section 401(k) and 403(b) employer contributions)				
9 (	Other employee benefits	700	560	140	
10 i	Payroll taxes	476	381	95	
<b>11</b> F	Fees for services (nonemployees):				
a I	Management				
b l	Legal				
C /	Accounting	1,138		1,138	
d l	Lobbying				
e l	Professional fundraising services. See Part IV, line 17 .				
f I	Investment management fees				
<b>g</b> (	Other. (If line 11g amount exceeds 10% of line 25, column				
(	(A) amount, list line 11g expenses on Schedule O.)	2,555	1,244	1,311	
12 /	Advertising and promotion	1,512	1,512		
13 (	Office expenses	15,296	9,979	5,317	
14 I	Information technology	2,052	1,641	411	
15 F	Royalties				
16 (	Occupancy	67,837	54,270	13,567	
17 -	Travel	120		120	
18 i	Payments of travel or entertainment expenses				
f	for any federal, state, or local public officials				
19 (	Conferences, conventions, and meetings				
<b>20</b>	nterest				
<b>21</b> I	Payments to affiliates				
<b>22</b> [	Depreciation, depletion, and amortization	1,836	1,421	415	
<b>23</b>	Insurance	6,844	4,299	2,545	
24 (	Other expenses. Itemize expenses not covered				
á	above (List miscellaneous expenses on line 24e. If				
I	ine 24e amount exceeds 10% of line 25, column				
(	(A) amount, list line 24e expenses on Schedule O.)				
	REPAIRS AND MAINTENANCE	8,693	6,575	2,118	
-	CREDIT CARD AND BK SVC FEES	5,627	-	5,627	
-	DUES, SUBS, LICENSES, PERMIT	1,730	1,164	566	
-	REF MATS AND OTHER MISC	432	432		
-	All other expenses				
	Total functional expenses. Add lines 1 through 24e.	255,816	194,652	61,164	C
	Joint costs. Complete this line only if the		,		
C	organization reported in column (B) joint costs				
	from a combined educational campaign and fundraising solicitation. Check here				
	following SOP 98-2 (ASC 958-720)				

Form 9	<u>`</u>	020) MANCHESTER ACUPUNCTURE STUDIO	83	L-4825	508 Page 11
Part	X	Balance Sheet			
		Check if Schedule O contains a response or note to any line in this Part X			[
			<b>(A)</b> Beginning of year		<b>(B)</b> End of year
	1	Cash - non-interest-bearing		1	
	2	Savings and temporary cash investments	17,111	2	222,652
	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	
As:	9	Prepaid expenses and deferred charges		9	
	10a	Land, buildings, and equipment: cost or other			
		basis. Complete Part VI of Schedule D 10a 64,895			
	b	Less: accumulated depreciation	5,959	10c	4,603
	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)	23,070	16	227,255
	17	Accounts payable and accrued expenses	5,983	17	208
	18	Grants payable		18	
	19			19	
	20	Tax-exempt bond liabilities		20	
	21	Escrow or custodial account liability. Complete Part IV of Schedule D		21	
SS	22	Loans and other payables to any current or former officer, director,			
ilitie		trustee, key employee, creator or founder, substantial contributor, or 35%			
Liabilities		controlled entity or family member of any of these persons		22	
-	23	Secured mortgages and notes payable to unrelated third parties		23	208,427
	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	5,983	26	208,635
		Organizations that follow FASB ASC 958, check here			
es		and complete lines 27, 28, 32, and 33.			
anc	27	Net assets without donor restrictions	17,087	27	18,620
Bali	28	Net assets with donor restrictions		28	
П ри		Organizations that do not follow FASB ASC 958, check here			
Ъц		and complete lines 29 through 33.		00	
Net Assets or Fund Balances	29	Capital stock or trust principal, or current funds		29	
set	30	Paid-in or capital surplus, or land, building, or equipment fund		30	
As	31	Retained earnings, endowment, accumulated income, or other funds		31	
Net	32	Total net assets or fund balances	17,087	32	18,620
	33	Total liabilities and net assets/fund balances	23,070	33	227,255

EEA

Form 990 (2020)

Form	990 (2020) MANCHESTER ACUPUNCTURE STUDIO	81-482550	8	Pa	age <b>12</b>
Par	rt XI Reconciliation of Net Assets				
	Check if Schedule O contains a response or note to any line in this Part XI				. 🗌
1	Total revenue (must equal Part VIII, column (A), line 12)	. 1		257,	349
2	Total expenses (must equal Part IX, column (A), line 25)	. 2		255,	816
3	Revenue less expenses. Subtract line 2 from line 1	. 3		1,	,533
4	Net assets or fund balances at beginning of year (must equal Part X, line 32, column (A))	. 4		17,	087
5	Net unrealized gains (losses) on investments	. 5			
6	Donated services and use of facilities	. 6			
7	Investment expenses	. 7			
8	Prior period adjustments	. 8			
9	Other changes in net assets or fund balances (explain on Schedule O)	. 9			0
10	Net assets or fund balances at end of year. Combine lines 3 through 9 (must equal Part X, line				
	32, column (B))	. 10		18,	620
Par	t XII Financial Statements and Reporting				
	Check if Schedule O contains a response or note to any line in this Part XII				. 🗌
				Yes	No
1	Accounting method used to prepare the Form 990: Cash X Accrual Other				
	If the organization changed its method of accounting from a prior year or checked "Other," explain in				
	Schedule O.				
2a	Were the organization's financial statements compiled or reviewed by an independent accountant?		2a		x
	If "Yes," check a box below to indicate whether the financial statements for the year were compiled or				
	reviewed on a separate basis, consolidated basis, or both:				
	Separate basis Consolidated basis Both consolidated and separate basis				
b	Were the organization's financial statements audited by an independent accountant?		2b		x
	If "Yes," check a box below to indicate whether the financial statements for the year were audited on a				
	separate basis, consolidated basis, or both:				
	Separate basis Consolidated basis Both consolidated and separate basis				
С	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?		2c		
	If the organization changed either its oversight process or selection process during the tax year, explain on				
	Schedule O.				
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		х
b	If "Yes," did the organization undergo the required audit or audits? If the organization did not undergo the				
	required audit or audits, explain why on Schedule O and describe any steps taken to undergo such audits	<u></u>	3b		
EEA			Form	<b>990</b> (2	2020)

SCH	EDL	JL	Е	Α
(Form	990	or	99	90-EZ)

# **Public Charity Status and Public Support**

OMB No. 1545-0047

Z)	r usite charity clarate and r usite cuppert	2020
	Complete if the organization is a section 501(c)(3) organization or a section 4947(a)(1) nonexempt charitable trust.	

Attach to Form 990 or Form 990-EZ.

Department of the Treasury Internal Revenue Service

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

Open to Public Inspection

NANCHESPETER ACCUPUNCTURE STUDIO	Name	of the	eorganization					Employer identification	on number
The organization is not a private foundation because it is: (For Ines. 1 through 12, check only one box.)	MAN	CHE	STER ACUPUNCTURE STUDIO					81-4825508	3
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). (Attack Schedule E (Form 990 or 900-E2.))         3       A hospital or a cooperative hospital service organization described in section 170(b)(1)(A)(iii). Enter the hospital some, 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)(ii). Complete Part II.)         6       A federal, state, or local government or governmental unit described in section 170(b)(1)(A)(v). (Complete Part II.)         7       An organization thar normally receives a substenial part of tits support from a governmental unit of from the general public described in section 170(b)(1)(A)(v). (Complete Part II.)         8       A community tutat described in section 170(b)(1)(A)(v). (Complete Part II.)         9       A arganization degranization describe in section 170(b)(1)(A)(v). (Complete Part II.)         9       A arganization section 170(b)(1)(A)(v). (Complete Part II.)         9       An arganization arganization describe in section 170(b)(1)(A)(V). (Complete Part II.)         10       State and the college of agriculture (see instructions. Subport from contributions, merbership fees, and gross receipts from achivities related to its severptin arganization	Pa	rt I	Reason for Public Charity	y Status. (All o	rganizations must c	complete	this par	t.) See instructions	S.
2       A school described in section 170(b)(1)(A)(iii), (Altach Schedule E (Form 980 or 980-E2), )         3       A hospital or a cooperative hospital service organization described in section 170(b)(1)(A)(iii). Enter the hospital's name, city, and state:         5       A norganization operated in conjunction with a hospital described in section 170(b)(1)(A)(iii). Enter the hospital's name, city, and state:         6       A fead-state, or local government of operated in section 170(b)(1)(A)(iii). Enter the hospital's name, city, and state:         7       A norganization operated for the benefit of a college or university owned or operated by a governmental unit described in section 170(b)(1)(A)(V).         8       A community trust described in section 170(b)(1)(A)(V).       Complete Part II.)         9       An organization the normally receives a substantial part of its support from a governmental unit or from the general public described in section 170(b)(1)(A)(V). (Complete Part II.)         9       An anginutural research organization described in section 170(b)(1)(A)(V). (Complete Part II.)         9       An organization often formally receives. (1) more then 33 1/3% of its support from contributions, membership feas, and grass receipts from activities related to its eventy trust contents, and the normally receives. (1) more then 33 1/3% of its support from goanization organization adjected adjected exclusively of the benefic ot, perterbar, supervised, or controlled in completate III.)         10       X An organization described in section 509(a)(2).       Complete Part II.)       Image adjected adjected exclusively of the	The	orga	nization is not a private foundation bec	ause it is: (For lines	s 1 through 12, check onl	y one box.	.)		
3       A hospital or a cooperative hospital service organization described in section 170(b)(1)(A)(iii). Enter the hospital search organization operated in conjunction with a hospital described in section 170(b)(1)(A)(iii). Enter the hospital search organization operated for the benefit of a college or university owned or operated by a governmental unit described in section 170(b)(1)(A)(iii). Enter the hospital search organization operated for the benefit of a college or university owned or operated by a governmental unit described in section 170(b)(1)(A)(V).         6       A federal, state. or local government or governmental unit described in section 170(b)(1)(A)(V).         7       A no organization operated for the benefit of a college or university control torm a governmental unit described in section 170(b)(1)(A)(V).         8       A community trust described in section 170(b)(1)(A)(V). (Complete Part II.)         9       A agginization that normally receives: (1) more than 33 1/3% of its support from contributions, membership fees, and gross receipts from activities related to its exerpt functions - subject to certain exceptions: and (2) no more than 33 1/3% of its support from gross investment income and unrelated bualises taxable income (less section 509(a)(1).         10       M an organization darround and operated exclusively to test for public safety. See section 509(a)(2).         11       A norganization organization adextibed in section 500(a)(1) or section 500(a)(2).         12       An organization organization described in section 500(a)(1) or section 500(a)(2).         12       An organization organization adexclusely to test porobus organization adonghet in supported organi	1		A church, convention of churches, or	r association of chu	rches described in sect	ion 170(b)	)(1)(A)(i).		
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.     hospital's name, city, and state.     A norganization operated for the benefit of a college or university owned or operated by a governmental unit described in section 170(b)(1)(A)(vi). (Complete Part II.)     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.)     An organization dreated organization described in section 170(b)(1)(A)(vi). (Complete Part II.)     An agricultural research organization described in section 170(b)(1)(A)(vi). (Complete Part II.)     An agricultural research organization described in section 170(b)(1)(A)(vi). (Complete Part II.)     An agginization operated organization described in section 170(b)(1)(A)(vi). One more than 33 f3% of its support from contributions, membership tees, and gross receipts from activities related to its every functions - subject to certain exceptions; and (2) no more than 33 f3% of its support from gross investment income and unrelated business taxable income (less section 504(a)(4).     An organization organized and operated exclusively to test for public safety. See section 504(a)(4).     An organization organized and operated exclusively to test for public safety. See section 504(a)(4).     An organization organized and operated exclusively to rest of public safety. See section 504(a)(4).     Type II. A supporting organization seervise for a controlled by its supported organization for any of the purposes of one or more publicly supported organization set ensuber for englicity of the differences or trustees of the supporting organization perated, supporting organization and completed incense 105(a)(b), by aving the supported organization set englice and control with its supported organization(s), by public differences and and the same persors that control or man	2		A school described in section 170(b	)(1)(A)(ii). (Attach	Schedule E (Form 990 c	or 990-EZ)	.)		
sopplatis 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)(w).         6       A federal, state, or local government or governmental unit described in section 170(b)(1)(A)(w).         7       An organization that normally receives as substraitility and to its support from a governmental unit or from the general public described in section 170(b)(1)(A)(w). (Complete Part II.)         8       A community trust described in section 170(b)(1)(A)(w). (Complete Part II.)         9       An agrinutural research organization described in section 170(b)(1)(A)(w). (Complete Part II.)         9       An agrinutural research organization described in section 170(b)(1)(A)(w). (Complete Part II.)         10       X       An organization of morally receives: (1) more than 33 1/3% of its support from grass investment income and unrelated business taxable income (iss section 511 tax) from businesses acquired by the organization agriculture (see instructions). Enter the name, city, and state of the college or university.         10       X       An organization organization agriculture (see instructions). Enter the name, city, and state of the college or university.         10       X       An organization organization agriculture (see instructions). Enter the name, city, and state of the college or university.         11       An organization organization agriculture (see instructions). Enter the name, city, and state of the college or university.         12       <	3		A hospital or a cooperative hospital s	service organization	n described in section 1	70(b)(1)(A	<b>(</b> )(iii).		
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)(v).         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)(v). (Complete Part II.)         8       A community trust described in section 170(b)(1)(A)(vi). (Complete Part II.)         9       An organization drag-grant college of agriculture (see instructions). Enter the name, city, and state of the college or university.         10       X An organization that normally receives: (1) more than 33 1/3% of its support from contributions, membership fees, and gross receipts from activities related to its section 501(a) (2). (Complete Part III.)         11       An organization organized and operated exclusively to test for public safety. See section 509(a)(2).         12       An organization organized and operated exclusively to test for public safety. See section 509(a)(2). See section 509(a)(2). Check the box in lines 12a through 12d that describes the type of supporting organization and complete lines 12a. 12, 12, and 12g.         13       An organization. You wust complete Part IV. Sections A and B.         14       An organization organized and operated exclusively to relect a majority of the directors or trustees of the supporting organization supervised, or controlled organization(s), byloing the supported organization supervised or controthell in connection with its supported org	4		A medical research organization ope	rated in conjunctio	n with a hospital describ	ed in <b>sect</b>	ion 170(b)	(1)(A)(iii). Enter the	
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       A 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)(v). (Complete Part II.)         8       A community trust described in section 170(b)(1)(A)(v). (Complete Part II.)         9       An agricultural research organization described in section 170(b)(1)(A)(v). (Complete Part II.)         10       X An organization that normally receives: (1) more than 33 1/3% of its support from contributions, membership fees, and gross receipts from achities related to its exempt functions - subject to certain exceptions; and (2) no more than 33 1/3% of its support from constributions and unrelated business taxabil income (less section 509(a)(2).         10       X An organization organized and operated exclusively to the benefit of, to perform the functions of, or to carry out the purposes acquired by the organization organized and operated exclusively to the benefit of, to perform the functions 509(a)(2). Complete Part III.)         11       An organization organized and operated exclusively to the benefit of, to perform the functions 509(a)(2). Complete Part III.)         12       An organization organized and operated exclusively to the benefit of, to perform the functions of, or to carry out the purposes of one or more publicly supported organization of perform the functions 509(a)(2). Complete Part III.)         12       An organization superised or controlled in connection with ast supported organization(			hospital's name, city, and state:						
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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)(v). (Complete Part II.)         8       A community trust described in section 170(b)(1)(A)(v). (Complete Part II.)         9       An agricultural research organization described in section 170(b)(1)(A)(v). (Complete Part II.)         9       An organization transmitter state college of agriculture (see instructions). Enter the name, city, and state of the college or university or a non-land-grant college of agriculture (see instructions). Complete Part II.)         10       X       An organization organization after June 30, 1975. See section 599(a)(2). (Complete Part III.)         11       An organization organization after June 30, 1975. See section 599(a)(2). (Complete Part III.)         12       An organization organized and operated exclusively to the starty. See section 599(a)(2). Check the box in lines 12a through 12d that describes the type of supporting organization of soft(a). Check the box in lines 12a through 12d that describes the type of supporting organization of soft(a). Check the box in lines 12a through 12d that describes the type of supported organization(s), by pically by giving the supported organization (s) the power to regularly appoint or electron state control or management of the supporting organization supervised, or controlled by its supported organization(s), by having control or management of the supporting organization organization operated in connection with its supported organization(s). The unit supporting organization operated in connection with supported organization(s). The supporting organization supervised or controlled in connection with its supported			section 170(b)(1)(A)(iv). (Complete	Part II.)					
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university:	9		An agricultural research organization	n described in <b>secti</b>	i <b>on 170(b)(1)(A)(ix)</b> ope	rated in co	onjunction v	with a land-grant colleg	le
10			or university or a non-land-grant colle	ege of agriculture (s	ee instructions). Enter the	e name, ci	ty, and stat	e of the college or	
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 501 tax) from businesses     acquired by the organization after June 30, 1975. See section 509(a)(2). (Complete Part III.)      An organization organized and operated exclusively to the benefit of, to perform the functions of, or to carry out the purposes     of one or more publicly supported organizations describes the type of supporting organization atter June 10, Check the box in lines 12a through 12d that describes the type of supporting organization and complete lines 12e, 12f, and 12g.      a Type I. A supporting organization operated, supervised, or controlled by its supported organization(s), typically by giving     the supporting organization supervised or controlled in connection with its supported organizations), 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.      ( 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, and functionally integrated with,     its is not functionally integrated. A supporting organization operated in connection with and antantiveness     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 III functionally integrated organization     (i) Name of supported organization about the supported organization(s).     functionally integrated, or Type III non-functionally integrated supporting organizati		_	university:						
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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.         e       Check this box if the organization received a written determination from the IRS that it is a Type II, Type III, Type III functionally integrated, or Type III non-functionally integrated supporting organization.         f       Enter the number of supported organizations         (i) Name of supported organization       (ii) EIN         (iii) Type of organization (iii) EIN       (iii) Type of organization (see instructions))         Yes       No         (A)       Image: Single Content in the instruction of the support organization (see instructions))         Yes       No				-					
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.         e       Check this box if the organization received a written determination from the IRS that it is a Type II, Type III, Type III functionally integrated, or Type III non-functionally integrated supporting organization.         f       Enter the number of supported organizations         (i) Name of supported organization       (ii) EIN         (iii) EIN       (iii) Type of organization (described on lines 1-10 above (see instructions))         Yes       No         (A)       Image: I		D		•			-		
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.         e       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.         f       Enter the number of supported organization about the supported organization (described on lines 1-10) above (see instructions)       (iv) Is the organization (v) Amount of monetary support (see instructions)         (i) Name of supported organization       (ii) EIN       (iii) Type of organization (described on lines 1-10) above (see instructions)       (v) Amount of monetary support (see instructions)         (A)       Image: No       Image: No       Image: No       Image: No			•		•	ISONS LINAL	control of h	nanage the supported	
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.         e       Check this box if the organization received a written determination from the IRS that it is a Type I, Type III functionally integrated, or Type III non-functionally integrated supporting organization.         f       Enter the number of supported organizations         g       Provide the following information about the supported organization (described on lines 1-10 above (see instructions))       (iv) Is the organization listed in your governing downent?       (v) Amount of other support (see instructions)         (A)       (A)       (a)       (b)       (v) Amount of support (see instructions)       (v) Amount of other support (see instructions)         (B)       (a)       (a)       (a)       (b)       (c)       (c)		-					ith and fur	actionally intograted wi	*
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.         e       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.         f       Enter the number of supported organizations         g       Provide the following information about the supported organization(s).         (i) Name of supported organization       (ii) EIN         (iii) Type of organization (described on lines 1-10 above (see instructions))       (iv) Is the organization (see instructions)         (A)       (A)       (A)         (B)       (a)       (a)		C							u1,
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.         e       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.         f       Enter the number of supported organizations		d			-				
requirement (see instructions). You must complete Part IV, Sections A and D, and Part V.         e       Check this box if the organization received a written determination from the IRS that it is a Type I, Type III functionally integrated, or Type III non-functionally integrated supporting organization.       f         f       Enter the number of supported organizations		u							1(5)
e       Check this box if the organization received a written determination from the IRS that it is a Type I, Type II, Type III, Type III functionally integrated, or Type III non-functionally integrated supporting organization.         f       Enter the number of supported organizations         g       Provide the following information about the supported organization (ii) EIN         (ii) Name of supported organization       (iii) EIN         (iii) EIN       (iii) Type of organization (described on lines 1-10 above (see instructions))         Yes       No									
functionally integrated, or Type III non-functionally integrated supporting organization.         f       Enter the number of supported organizations         g       Provide the following information about the supported organization(s).         (i) Name of supported organization       (ii) EIN         (iii) Type of organization (described on lines 1-10 above (see instructions))       (iv) Is the organization (v) Amount of monetary support (see instructions)         Yes       No         (A)       (B)       Image: Support of the sup		•		-				Type II. Type III	
f       Enter the number of supported organizations		U					sa rype i,	турс II, турс III	
g       Provide the following information about the supported organization(s).         (i) Name of supported organization       (ii) EIN       (iii) Type of organization (described on lines 1-10 above (see instructions))       (iv) Is the organization listed in your governing document?       (v) Amount of monetary support (see instructions)       (vi) Amount of other support (see instructions)         (A)       Yes       No       Image: Comparison of the support (see instruction)       Image: Comparison of the support (see instruction)         (B)       Image: Comparison of the support (see instruction)       Image: Comparison of the support (see instruction)       Image: Comparison of the support (see instruction)		f							
(i) Name of supported organization       (ii) EIN       (iii) Type of organization (described on lines 1-10 above (see instructions))       (iv) Is the organization listed in your governing document?       (v) Amount of monetary support (see instructions)         (A)									
(described on lines 1-10 above (see instructions))     listed in your governing document?     support (see instructions)     other support (see instructions)       (A)     (A)     (A)     (A)     (A)     (A)						(iv) Is the o	organization	(v) Amount of monetary	(vi) Amount of
Yes         No           (A)         Image: Constraint of the second									
(A) (B) (C) (C) (C) (C) (C) (C) (C) (C) (C) (C					above (see instructions))	docum	ient?	instructions)	instructions)
(B)						Yes	No		
(B)	(1)								
	(A)								
	(B)								
(C)	(C)								
	(D)								

(E)

_	dule A (Form 990 or 990-EZ) 2020 MANCHESTE	R ACUPUNCT		ions 170(b)(	1)(A)(iv) and	81-48255	<u> </u>
	(Complete only if you checked th						
	Part III. If the organization fails to						
Ser	ction A. Public Support	y quality and					
	endar year (or fiscal year beginning in)►	(a) 2016	(b) 2017	(c) 2018	(d) 2019	(e) 2020	(f) Total
1	Gifts, grants, contributions, and	(a) 2010	(b) 2017	(6) 2010	(0) 2013	(e) 2020	
•	membership fees received. (Do not						
	include any "unusual grants.")						
2	Tax revenues levied for the						
2	organization's benefit and either paid to						
	<b>.</b> .						
2	or expended on its behalf The value of services or facilities						
3	furnished by a governmental unit to the						
	organization without charge						
4	<b>Total.</b> Add lines 1 through 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)						
	Public support. Subtract line 5 from line 4						
	ction B. Total Support	(.) 0040	(1) 0047	(.).0040	( 1) 0040	( ) 0000	
_	endar year (or fiscal year beginning in)►	<b>(a)</b> 2016	(b) 2017	(c) 2018	(d) 2019	(e) 2020	(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 VI.)						
11	Total support. Add lines 7 through 10						
	Gross receipts from related activities, etc. (s					12	
13	First five years. If the Form 990 is for the or						
	organization, check this box and stop here						<u></u> ▶ ∐
	ction C. Computation of Public Support						
14	Public support percentage for 2020 (line 6, c		-			14	%
	Public support percentage from 2019 Sched					15	%
16a	33 1/3% support test - 2020. If the organization						
	box and stop here. The organization qualified						
k	33 1/3% support test - 2019. If the organization						
	this box and stop here. The organization qu						
17a	10%-facts-and-circumstances test - 2020.	-					
	10% or more, and if the organization meets				-	-	
	Part VI how the organization meets the facts	-and-circumsta	ances test. The	e organization	qualifies as a p	publicly support	ed
	organization						
k	10%-facts-and-circumstances test - 2019.	If the organization	ation did not ch	neck a box on l	ine 13, 16a, 16	6b, or 17a, and	line
	15 is 10% or more, and if the organization m	eets the facts-	and-circumsta	nces test, che	ck this box and	l <b>stop here.</b> Ex	plain
	in Part VI how the organization meets the factor	cts-and-circum	stances test. 7	The organizatio	on qualifies as	a publicly supp	orted
	organization						
18	Private foundation. If the organization did r	ot check a bo	x on line 13, 16	6a, 16b, 17a, o	r 17b, check th	nis box and see	
	instructions						<u></u> ► □

Sche	, , , , , , , , , , , , , , , , , , , ,	R ACUPUNCTU				81-4825508	B Page 3
Pa	art III Support Schedule for Organiz						
	(Complete only if you checked the						er Part II.
	If the organization fails to qualify	under the tes	sts listed belo	w, please co	mplete Part I	l.)	
	ction A. Public Support						
Cal	endar year (or fiscal year beginning in)►	<b>(a)</b> 2016	<b>(b)</b> 2017	(c) 2018	<b>(d)</b> 2019	(e) 2020	(f) Total
1	Gifts, grants, contributions, and membership fees						
	received. (Do not include any "unusual grants.")			13,510	53,990	42,205	109,705
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		429,801	401,196	434,424	215,133	1,480,554
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		429,801	414,706	488,414	257,338	1,590,259
	Amounts included on lines 1, 2, and 3		1257001	1117700	100,111	2077000	1,000,200
	received from disgualified persons						
b	Amounts included on lines 2 and 3						
	received from other than disgualified						
	persons that exceed the greater of \$5,000						
	or 1% of the amount on line 13 for the year						
c	Add lines 7a and 7b						
	Public support. (Subtract line 7c from						
Ŭ	line 6.)						1,590,259
Sec	ction B. Total Support						1,390,239
	endar year (or fiscal year beginning in)►	(a) 2016	<b>(b)</b> 2017	(c) 2018	(d) 2019	(e) 2020	(f) Total
	Amounts from line 6	(a) 2010	429,801	414,706	488,414	257,338	1,590,259
	Gross income from interest, dividends,		429,001	414,700	100,111	237,330	1,390,239
104	payments received on securities loans, rents,						
	royalties, and income from similar sources				1,727	11	1,738
h	Unrelated business taxable income (less				1,/2/	<u> </u>	1,730
D	section 511 taxes) from businesses						
	acquired after June 30, 1975						
~	Add lines 10a and 10b				1,727	11	1 7 2 0
	Net income from unrelated business				1,/2/	<u> </u>	1,738
	activities not included in line 10b, whether						
10	or not the business is regularly carried on Other income. Do not include gain or						
12	loss from the sale of capital assets						
	•						
40	(Explain in Part VI.)						
13	Total support. (Add lines 9, 10c, 11,						
	and 12.)	0 Ninetiente finet	429,801	414,706	490,141	257,349	1,591,997
14	First 5 years. If the Form 990 is for the orga				•		
	organization, check this box and stop here			•••••		• • • • • • • • •	► <u>x</u>
	ction C. Computation of Public Suppor					45	
15	Public support percentage for 2020 (line 8, c					15	<u>%</u>
16	Public support percentage from 2019 Sched			•••••		16	%
	ction D. Computation of Investment Inc						
17	Investment income percentage for 2020 (line					17	%
18	Investment income percentage from 2019 So					18	<u>%</u>
19a	33 1/3% support tests - 2020. If the organiz						
	17 is not more than 33 1/3%, check this box	-	-				
b	33 1/3% support tests - 2019. If the organiz						
_	line 18 is not more than 33 1/3%, check this						
20	Private foundation. If the organization did n	ot check a box	on line 14, 19a	a, or 19b, chec	k this box and	see instructions	··· ▶ []

art	LIV Supporting Organizations (Complete only if you checked a box in line 12 on Part I. If you checked box 12a, Part I, comple	te Sec	tions A
	and B. If you checked box 12b, Part I, complete Sections A and C. If you checked box 12c, Part		
	Sections A, D, and E. If you checked box 12d, Part I, complete Sections A and D, and complete	-	•
oct	ion A. All Supporting Organizations	Tart	.)
501			Yes I
1	Are all of the organization's supported organizations listed by name in the organization's governing		165 1
•	documents? If "No," describe in <b>Part VI</b> how the supported organizations are designated. If designated by		
	class or purpose, describe the designation. If historic and continuing relationship, explain.	1	
2	• • • • •	- 1	
-	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 <b>Part VI</b> how the organization determined that the supported	2	
	organization was described in section $509(a)(1)$ or (2).	2	
d	Did the organization have a supported organization described in section 501(c)(4), (5), or (6)? If "Yes," answer	20	
L	lines 3b and 3c below.	3a	
D	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 <b>Part VI</b> 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 <b>Part VI</b> what controls the organization put in place to ensure such use.	3c	
а	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	
а	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 <b>Part VI</b> , 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?	5c	
	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 <b>Part VI.</b>	6	
	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 or 990-EZ).	7	
	Did the organization make a loan to a disqualified person (as defined in section 4958) not described in line 7?	-	
	If "Yes," complete Part I of Schedule L (Form 990 or 990-EZ).	8	
а	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 <b>Part VI</b> .	9a	
b	Did one or more disqualified persons (as defined in line 9a) hold a controlling interest in any entity in which	Ja	
5	the supporting organization had an interest? If "Yes," provide detail in <b>Part VI</b> .	9b	
~		30	
С	Did a disqualified person (as defined in line 9a) have an ownership interest in, or derive any personal benefit	0.5	
	from, assets in which the supporting organization also had an interest? If "Yes," provide detail in <b>Part VI</b> .	9c	
a	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	40	
	supporting organizations)? If "Yes," answer 10b below.	10a	
b	Did the organization have any excess business holdings in the tax year? (Use Schedule C, Form 4720, to		
	determine whether the organization had excess business holdings.)	10b	

MANCHESTER ACUPUNCTURE STUDIO

81-4825508

Page 4

Schedule A (Form 990 or 990-EZ) 2020

Sched	lule A (Form 990 or 990-EZ) 2020 MANCHESTER ACUPUNCTURE STUDIO 8	1-4825508	F	Page 5
Pa	rt IV Supporting Organizations (continued)			
			Yes	No
11	Has the organization accepted a gift or contribution from any of the following persons?			
а	A person who directly or indirectly controls, either alone or together with persons described in lines 11k	and		
	11c below, the governing body of a supported organization?	11a		
b	A family member of a person described in line 11a above?	11b		
с	A 35% controlled entity of a person described in 11a or 11b above? If "Yes" to line 11a, 11b, or 11c, pr	ovide		
	detail in <b>Part VI.</b>	11c		
Sec	tion B. Type I Supporting Organizations			
			Yes	No
1	Did the governing body, members of the governing body, officers acting in their official capacity, or membership of on	e or		
	more supported organizations have the power to regularly appoint or elect at least a majority of the organization's off	icers,		
	directors, or trustees at all times during the tax year? If "No," describe in Part VI how the supported organization(s)			
	effectively operated, supervised, or controlled the organization's activities. If the organization had more than one su	pported		

	supported organizations and what conditions or restrictions, if any, applied to such powers during the tax year.
2	Did the organization operate for the benefit of any supported organization other than the supported
	organization(s) that operated, supervised, or controlled the supporting organization? If "Yes," explain in Part
	VI how providing such benefit carried out the purposes of the supported organization(s) that operated,
	supervised, or controlled the supporting organization.

organization, describe how the powers to appoint and/or remove officers, directors, or trustees were allocated among the

## Section C. Type II Supporting Organizations

1 Were a majority of the organization's directors or trustees during the tax year also a majority of the directors or trustees of each of the organization's supported organization(s)? If "No," describe in **Part VI** how control or management of the supporting organization was vested in the same persons that controlled or managed the supported organization(s).

## Section D. All Type III Supporting Organizations

			Yes	No
1	Did the organization provide to each of its supported organizations, by the last day of the fifth month of the			
	organization's tax year, (i) a written notice describing the type and amount of support provided during the prior tax			
	year, (ii) a copy of the Form 990 that was most recently filed as of the date of notification, and (iii) copies of the			
	organization's governing documents in effect on the date of notification, to the extent not previously provided?	1		
2	Were any of the organization's officers, directors, or trustees either (i) appointed or elected by the supported			
	organization(s) or (ii) serving on the governing body of a supported organization? If "No," explain in Part VI how			
	the organization maintained a close and continuous working relationship with the supported organization(s).	2		
3	By reason of the relationship described in line 2, above, did the organization's supported organizations have	2		
	a significant voice in the organization's investment policies and in directing the use of the organization's			
	income or assets at all times during the tax year? If "Yes," describe in <b>Part VI</b> the role the organization's			

### supported organizations played in this regard. Section E. Type III Functionally Integrated Supporting Organizations

- 1 Check the box next to the method that the organization used to satisfy the Integral Part Test during the year (see instructions).
- a The organization satisfied the Activities Test. Complete line 2 below.
- **b** The organization is the parent of each of its supported organizations. *Complete line 3 below.*
- c 🗌 The organization supported a governmental entity. Describe in Part VI how you supported a government entity (see instructions).
- 2 Activities Test. Answer lines 2a and 2b below.
- a Did substantially all of the organization's activities during the tax year directly further the exempt purposes of the supported organization(s) to which the organization was responsive? If "Yes," then in **Part VI identify those supported organizations and explain** how these activities directly furthered their exempt purposes, how the organization was responsive to those supported organizations, and how the organization determined that these activities constituted substantially all of its activities.
- b Did the activities described in line 2a, above, constitute activities that, but for the organization's involvement, one or more of the organization's supported organization(s) would have been engaged in? If "Yes," explain in Part VI the reasons for the organization's position that its supported organization(s) would have engaged in these activities but for the organization's involvement.
- 3 Parent of Supported Organizations. Answer lines 3a and 3b below.
- a Did the organization have the power to regularly appoint or elect a majority of the officers, directors, or trustees of each of the supported organizations? *If "Yes" or "No," provide details in Part VI.*
- **b** Did the organization exercise a substantial degree of direction over the policies, programs, and activities of each of its supported organizations? *If "Yes," describe in Part VI the role played by the organization in this regard.*

1

2

1

3

Yes No

#### EEA

ection A - Adjusted Net Income       1         Net short-term capital gain       1         Recoveries of prior-year distributions       2         Other gross income (see instructions)       3         Add lines 1 through 3.       4         Depreciation and depletion       5         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         Other expenses (see instructions)       7         Adjusted Net Income (subtract lines 5, 6, and 7 from line 4)       8         ection B - Minimum Asset Amount       7         Aggregate fair market value of all non-exempt-use assets (see instructions for short tax year or assets held for part of year):       1         a Average monthly value of securities       1         b Average monthly cash balances       1         ct Total (add lines 1a, 1b, and 1c)       1         e Discount claimed for blockage or other factors (explain in detail in Part VI):       2         Acquisition indebtedness applicable to non-exempt-use assets       2         Subtract line 2 from line 1d.       3         Cash deemed held for exempt use. Enter 0.015 of line 3 (for greater amount, see instructions).       4         i Net value of non-exempt-use assets (subtract line 4 from line 3)	(A) Prior Year (A) Prior Year	(optional)
Recoveries of prior-year distributions       2         Other gross income (see instructions)       3         Add lines 1 through 3.       4         Depreciation and depletion       5         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         Other expenses (see instructions)       6         Adjusted Net Income (subtract lines 5, 6, and 7 from line 4)       8         ection B - Minimum Asset Amount       8         Aggregate fair market value of all non-exempt-use assets (see instructions for short tax year or assets held for part of year):       1a         b Average monthly value of securities       1a         b 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         e Discount claimed for blockage or other factors (explain in detail in Part VI):       3         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         6 Net value of non-exempt-use assets (subtract line 4 from line 3)       5         6 Net value of	(A) Prior Year	
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i       Depreciation and depletion       5         iiiii:       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         iii::       Other expenses (see instructions)       7         ii::       Adjusted Net Income (subtract lines 5, 6, and 7 from line 4)       8         ection B - Minimum Asset Amount       8         Aggregate fair market value of all non-exempt-use assets (see instructions for short tax year or assets held for part of year):       1a         b       Average monthly value of securities       1a         b       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         e       Discount claimed for blockage or other factors (explain in detail in Part VI):       3         i:       Acquisition indebtedness applicable to non-exempt-use assets       2         i:       Subtract line 2 from line 1d.       3         i:       Cash deemed held for exempt use. Enter 0.015 of line 3 (for greater amount, see instructions).       4         i:       Net value of non-exempt-use assets (subtract line 4 from line 3)       5         i:       Multiply line 5 by 0.035. <td>(A) Prior Year</td> <td></td>	(A) Prior Year	
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ection B - Minimum Asset Amount       Aggregate fair market value of all non-exempt-use assets (see instructions for short tax year or assets held for part of year):       Image: a Average monthly value of securities       Image: a Average monthly value of other non-exempt-use assets       Image: a Average monthly value of other non-exempt-use assets       Image: a Average monthly value of non-exempt value of non-exempt value of non-exempt value assets       Image: a Average monthly value of non-exempt value assets       Image: a Average monthly value of non-exempt value assets       Image: a Average monthly value value of non-exempt value assets       Image: a Average monthly value value of non-exempt value assets       Image: a Average value v	(A) Prior Year	
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3       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         5       Multiply line 5 by 0.035.       6		
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Net value of non-exempt-use assets (subtract line 4 from line 3)5Multiply line 5 by 0.035.6		
6 Multiply line 5 by 0.035.		
Recoveries of prior-year distributions 7		
Minimum Asset Amount (add line 7 to line 6)     8		
ection C - Distributable Amount		Current Year
Adjusted net income for prior year (from Section A, line 8, Column A) 1		
Adjusted net income for phoryear (nom Section A, line 8, column A)     1       2     Enter 0.85 of line 1.     2		
Minimum asset amount for prior year (from Section B, line 8, Column A) 3		
Enter greater of line 2 or line 3.		
income tax imposed in prior year 5		
Distributable Amount.     Subtract line 5 from line 4, unless subject to		
emergency temporary reduction (see instructions).		

MANCHESTER ACUPUNCTURE STUDIO

Schedule A (Form 990 or 990-EZ) 2020

Schedule A (Form 990 or 990-EZ) 2020

81-4825508

Page 6

	A (Form 990 or 990-EZ) 2020 MANCHESTER ACUPUNCTURE ST				5508 Page 7
Par	t V Type III Non-Functionally Integrated 509(a)(3)	) Supporting Organiz	zations (continue	ea)	
Sec	tion D - Distributions				Current Year
1	Amounts paid to supported organizations to accomplish exem	npt purposes		1	
2	Amounts paid to perform activity that directly furthers exempt	· · · ·			
	organizations, in excess of income from activity	2			
3	Administrative expenses paid to accomplish exempt purposes	3			
4	Amounts paid to acquire exempt-use assets	4			
5	Qualified set-aside amounts (prior IRS approval required) - pr	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 respons	sive		
	(provide details in <b>Part VI</b> ). See instructions.	° i		8	
9	Distributable amount for 2020 from Section C, line 6			9	
10	Line 8 amount divided by line 9 amount			10	
	tion E - Distribution Allocations (see instructions)	(i) Excess Distributions	(ii) Underdistributio Pre-2020	ns	(iii) Distributable Amount for 2020
1	Distributable amount for 2020 from Section C, line 6				
2	Underdistributions, if any, for years prior to 2020				
	(reasonable cause required - explain in Part VI). See				
	instructions.				
3	Excess distributions carryover, if any, to 2020				
а	From 2015				
b	From 2016				
С	From 2017				
d	From 2018				
е	From 2019				
	Total of lines 3a through 3e				
	Applied to underdistributions of prior years				
	Applied to 2020 distributable amount				
	Carryover from 2015 not applied (see instructions)				
i	Remainder. Subtract lines 3g, 3h, and 3i from line 3f.				
4	Distributions for 2020 from				
-	Section D, line 7: \$				
а	Applied to underdistributions of prior years				
	Applied to 2020 distributable amount				
-	Remainder. Subtract lines 4a and 4b from line 4.				
5	Remaining underdistributions for years prior to 2020, if				
	any. Subtract lines 3g and 4a from line 2. For result				
	greater than zero, <i>explain in Part VI</i> . See instructions.				
6	Remaining underdistributions for 2020. Subtract lines 3h				
v	and 4b from line 1. For result greater than zero, explain in				
	<b>Part VI</b> . See instructions.				
7	Excess distributions carryover to 2021. Add lines 3j				
•	and 4c.				
8	Breakdown of line 7:				
	Evenes from 2016				
	Evenes from 2017				
	Evenes from 2019				
	Evenes from 2010				
	Evenes from 2020				
	Excess from 2020			0-1	hula A (Farm 000 000 FF)
EEA				Sched	lule A (Form 990 or 990-EZ) 2020

Schedule A (Form 990 or 990-EZ) 2020

Schedule A (Fo	m 990 or 990-EZ) 2020 Page 8
Part VI	<b>Supplemental Information.</b> 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, 990-EZ, or 990-PF)

Department of the Treasury Internal Revenue Service

# Schedule of Contributors

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

Attach to Form 990, Form 990-EZ, or Form 990-PF.

OMB No. 1545-0047

2020

Name of the organization	Employer identification number
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 <b>not</b> 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**

X 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 or 990-EZ), 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, 990-EZ, or 990-PF), 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, 990-EZ, or 990-PF).

For Paperwork Reduction Act Notice, see the Instructions for Form 990, 990-EZ, or 990-PF.

Name of organization

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MANCHESTER ACUPUNCTURE STUDIO

Employer identification number 81-4825508

(a) No.	(b) Name, address, and ZIP + 4	(c) Total contributions	(d) Type of contribution			
_1_	Oleonda Jameson Trust 11 South Main Street Concord NH 03301	\$5,000	Person     x       Payroll        Noncash        (Complete Part II for noncash contributions.)			
(a) No.	(b) Name, address, and ZIP + 4	(c) Total contributions	(d) Type of contribution			
_2_	U.S. Small Business Administration 409 3rd St SW Washington DC 20416	\$10,000	PersonxPayrollNoncash(Complete Part II for noncash contributions.)			
(a) No.	(b) Name, address, and ZIP + 4	(c) Total contributions	(d) Type of contribution			
3_	State of NH Dept of HHS 29 Hazen Drive Concord NH 03301	\$5,000	Person     Image: Complete       Noncash     Image: Complete       (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.)			

**Part I Contributors** (see instructions). Use duplicate copies of Part I if additional space is needed.

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.

OMB No. 1545-0047

2020
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Depart	ment of the Treasury			•	Attach to F	Form 990.						Open to	o Public
nterna	I Revenue Service		Go to www.	irs.gov/Form9.	990 for inst	tructions an	d the	e latest inforr	nation.			Inspect	ion
Name	of the organization								Empl	oyer ide	entification	number	
	CHESTER ACUPU										825508	}	
Par			intaining Dono						counts	•			
	Complete	e if the org	anization answe	ered "Yes" on	Form 990	0, Part IV, li	ne 6	ð.					
						(a) Donor adv	vised fu	unds		(k	<ul> <li>Funds an</li> </ul>	nd other accour	nts
1	Total number at er	•											
2	Aggregate value o												
3	Aggregate value o	•											
4	Aggregate value a	•											
5	Did the organizatio				-								Π
_	funds are the orga			-		•						Yes	∐ No
6	Did the organization		•										
	only for charitable	• •					-						□
Der	conferring imperm			• • • • • • •			•••			• • •		. 🗌 Yes	No
Par			asements.				1 ·	7					
	· · ·		ganization answ				line	7.					
1	Purpose(s) of cons		•	•	•	I that apply).		-					
		•	ublic use (e.g., re	creation or edu	cation)			Preservation			• •		а
	Protection of r							Preservation	of a ce	tified	nistoric st	ructure	
_	Preservation of	• •											
2	Complete lines 2a t	-	•	held a qualified	l conservati	ion contributi	on in	the form of a	conserv	ation			
	easement on the la									•	Held at t	he End of th	ne Tax Year
а	Total number of co			•••••						2a			
b	Total acreage rest									2b			
C	Number of conser					( )			••	2c			
d	Number of conser												
~	historic structure lis		-			•••••••••			• • •	2d			
3	Number of conser	vation ease	ments modified, t	ransferred, rele	ased, extin	iguished, or te	ermir	nated by the o	rganiza	ion du	ring the		
	tax year ►					- ( - J - <b>x</b>							
4	Number of states												
5	Does the organiza			• •		•		•					
~	violations, and enf							••••				. ∐ Yes	∐ No
6	Staff and volunteer	r nours dev	sted to monitoring	l, inspecting, na	naling of vi	olations, and	ento	rcing conserva	ation ea	semer	nts during	the year	
_	►	—											
7	Amount of expense	es incurred	in monitoring, ins	pecting, handlir	ng of violati	ons, and enfo	orcing	g conservatior	n easem	ents d	uring the	year	
_	▶\$												
8	Does each conser				-								
~	and section 170(h)			••••							• • • • •	. 🗌 Yes	∐ No
9	In Part XIII, descri		0 1					•			44		
	balance sheet, and				e to the org	janizations ii	nanc	iai statements	that des	scribes	sine		
Dar	organization's acc		Maintaining (		of Art L	listorical	Tro		Otho	Cim	ilar Ac	cote	
гai			•						Other	3111	liai A5	3613.	
10			rganization ans						Ibolono		tworks		
1a	If the organization												
	of art, historical tre			•		-			lerance	or pub	lic		
	service, provide, ir												
b	If the organization		•										
	art, historical treas				exnidition, e	education, or	resea	arch in furthera	ance of	public	service,		
	provide the following	-	•										
			m 990, Part VIII, li										
_	(ii) Assets include										▶ \$		
2	If the organization							tor financial g	jain, pro	vide th	ne		
	following amounts				-								
а	Revenue included	on Form 99	30, Part VIII, line 1								▶ \$		

b

Assets included in Form 990, Part X

For Paperwork Reduction Act Notice, see the Instructions for Form 990.

▶ \$

.

Sched	ule D (Form 990) 2020 MANCHESTER ACU	PUNC	TURE STUDI	το				81-4825	508	F	->age <b>2</b>
Pai	rt III Organizations Maintaining	Coll	ections of <i>l</i>	Art, Hist	torical T	reasures	, or Ot	her Similar As	sets (d	contii	nued)
3	Using the organization's acquisition, accessio	n, and	other records,	check any	of the follo	owing that ma	ake signi	ficant use of its			
	collection items (check all that apply):										
а											
b											
с											
4	Prevervation for future generations Provide a description of the organization's collections and explain how they further the organization's exempt purpose in Part										
•	Provide a description of the organization's collections and explain now they further the organization's exempt purpose in Part XIII.										
5	During the year, did the organization solicit or	receiv	e donations of	art historia	al tracum	es or other s	imilar				
5	assets to be sold to raise funds rather than to									с Г	No
Pa	rt IV Escrow and Custodial Arra				gariization						
1 a	Complete if the organization	-		on Form	000 Pa	art IV/ line		norted an amo	unt on	Forn	n
	990, Part X, line 21.	answ	eleu les		990, F a	art iv, iirie	9, 0116	sponed an amo			
10	· · ·	n or ot		, for contri	hutiona ar	other coasts	not				
1a	Is the organization an agent, trustee, custodian			-						. Г	
						••••	••••		. 🗌 Ye	es [	No
b	If "Yes," explain the arrangement in Part XIII a	and co	mplete the folic	owing table	):						
							-	Amo	ount		
С	Beginning balance										
d	Additions during the year										
е	Distributions during the year										
f	Ending balance								_		
2a	Did the organization include an amount on Fo						-				No
b	If "Yes," explain the arrangement in Part XIII.	Check	here if the exp	planation h	as been pr	ovided on Pa	art XIII				
Pai	rt V Endowment Funds.										
	Complete if the organization	answ	ered "Yes"	on Form	990, Pa	art IV, line	10.				
		(a)	Current year	<b>(b)</b> Pri	or year	(c) Two years	s back	(d) Three years back	(e) Fo	ur 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 curre	ent veal	r end balance (	line 1a. ca	lumn (a)) l	held as:			1		
а	Board designated or quasi-endowment	.,	%	( - 0,	- (-7)						
b	· · _	%	/0								
c	Term endowment ► %	/0									
U	The percentages on lines 2a, 2b, and 2c shou	ld oau	al 100%								
3a	Are there endowment funds not in the posses			ion that are	held and	administered	for the				
Ja	organization by:	551011 0		ion that are		aurinnistereu				Yes	No
									3a(i)		
	., .										-
h.	(ii) Related organizations								3a(ii)	′∣	
b	If "Yes" on line 3a(ii), are the related organiza					• • • • • •			3b		
4	Describe in Part XIII the intended uses of the			vment tunc	IS.						
Pai	rt VI Land, Buildings, and Equip			on Form		wet IV / line	110 0		ort V	line	10
	Complete if the organization	answ									
	Description of property		(a) Cost or othe (investme			r other basis other)	.,	Accumulated epreciation	<b>(d)</b> Bo	ok valu	e
4 -	Land		(investille	, , , , , , , , , , , , , , , , , , ,	,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,		a				
1a ⊾											
b		•••									
C	Leasehold improvements	••								-	
d						64,895		60,292		4	,603
e Tatal				4 V !	· · · · · · · · · · · · · · · · · · ·	10-1				-	
	I. Add lines 1a through 1e. (Column (d) must	equal	r-orm 990, Par	τ X, COlum	n (B), line	1UC.,					<u>,603</u>
EEA								S	chedule D	(Form	990) 2020

Schedule D (Form 990) 2020

	(a) Description of security or category (including name of security)		(b) Book val	he	•	) Method of valuation: end-of-year market value
) Financial of	derivatives					
) Closely-he	eld equity interests					
Other						
(A)						
(B)						
(C)						
(D)						
(E)						
(F)						
(G)						
(H)						
	n (b) must equal Form 990, Part X, col. (B) line 12	2.) ▶				
art VIII	Investments - Program Related. Complete if the organization answere	d "Yes" on For	m 990, Part	IV, line 11c.	See Form	990, Part X, line 13
	(a) Description of investment		(b) Book val	e	•	) Method of valuation: end-of-year market value
(1)						
(2)						
(3)						
(4)						
(5)						
(6)						
(7)						
(8) (9)						
(9)	n (b) must equal Form 990, Part X, col. (B) line 1: Other Assets.				Coo Form	000 Dest V line 15
(9) otal. (Colum	Other Assets. Complete if the organization answere	d "Yes" on For	m 990, Part	IV, line 11d	. See Form	
(9) otal. (Columi Part IX	Other Assets. Complete if the organization answere		m 990, Part	IV, line 11d	. See Form	990, Part X, line 15 (b) Book value
(9) Detal. (Column Part IX (1)	Other Assets. Complete if the organization answere	d "Yes" on For	m 990, Part	IV, line 11d	. See Form	
(9) Detal. (Column Part IX (1) (2)	Other Assets. Complete if the organization answere	d "Yes" on For	m 990, Part	IV, line 11d	. See Form	
(9) Part IX (1) (2) (3)	Other Assets. Complete if the organization answere	d "Yes" on For	m 990, Part	IV, line 11d	. See Form	
(9) <b>Part IX</b> (1) (2) (3) (4)	Other Assets. Complete if the organization answere	d "Yes" on For	m 990, Part	IV, line 11d	. See Form	
(9) part IX (1) (2) (3) (4) (5)	Other Assets. Complete if the organization answere	d "Yes" on For	m 990, Part	IV, line 11d	. See Form	
(9) otal. (Column Part IX (1) (2) (3) (4) (5) (6)	Other Assets. Complete if the organization answere	d "Yes" on For	m 990, Part	IV, line 11d	. See Form	
(9) otal. (Column Part IX (1) (2) (3) (4) (5) (6) (7)	Other Assets. Complete if the organization answere	d "Yes" on For	m 990, Part	IV, line 11d	. See Form	
(9) Part IX (1) (2) (3) (4) (5) (6) (7) (8)	Other Assets. Complete if the organization answere	d "Yes" on For	m 990, Part	IV, line 11d	. See Form	
(9) Part IX (1) (2) (3) (4) (5) (6) (7) (8) (9)	Other Assets. Complete if the organization answere (a) D	d "Yes" on For			. See Form	
(9) Part IX (1) (2) (3) (4) (5) (6) (7) (8) (9)	Other Assets. Complete if the organization answere	d "Yes" on For				
(9) part IX (1) (2) (3) (4) (5) (6) (7) (8) (9) part IX	Other Assets. Complete if the organization answere (a) D	d "Yes" on For			· · · · •	(b) Book value
(9) part IX (1) (2) (3) (4) (5) (6) (7) (8) (9) otal. (Column	Other Assets. Complete if the organization answere (a) D (b) must equal Form 990, Part X, col. (B) line 15 Other Liabilities. Complete if the organization answere	d "Yes" on For			· · · · •	(b) Book value
(9) tal. (Colum) part IX (1) (2) (3) (4) (5) (6) (7) (8) (9) tal. (Colum) part X	Other Assets. Complete if the organization answere (a) D (b) must equal Form 990, Part X, col. (B) line 18 Other Liabilities. Complete if the organization answere line 25.	d "Yes" on Forn escription 5.) d "Yes" on Forn			· · · · •	(b) Book value
(1) (2) (3) (4) (5) (6) (7) (8) (9) (1) Federal i	Other Assets. Complete if the organization answere (a) D (b) must equal Form 990, Part X, col. (B) line 18 Other Liabilities. Complete if the organization answere line 25. (a) Description of liability	d "Yes" on Forn escription 5.) d "Yes" on Forn			· · · · •	(b) Book value
(9) (1) (2) (3) (4) (5) (6) (7) (8) (9) (1) Federal i (2)	Other Assets. Complete if the organization answere (a) D (b) must equal Form 990, Part X, col. (B) line 18 Other Liabilities. Complete if the organization answere line 25. (a) Description of liability	d "Yes" on Forn escription 5.) d "Yes" on Forn			· · · · •	(b) Book value
(1) (1) (2) (3) (4) (5) (6) (7) (8) (9) tal. (Column Part X (1) Federal i (2) (3)	Other Assets. Complete if the organization answere (a) D (b) must equal Form 990, Part X, col. (B) line 18 Other Liabilities. Complete if the organization answere line 25. (a) Description of liability	d "Yes" on Forn escription 5.) d "Yes" on Forn			· · · · •	(b) Book value
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(9) Part IX (1) (2) (3) (4) (5) (6) (7) (8) (9) Datl. (Column Part X (1) Federal in (2) (3) (4) (5) (6) (7) (3) (4) (5) (6) (7) (3) (4) (5) (6) (7) (3) (4) (5) (6) (7) (6) (7) (6) (7) (7) (8) (9) (1) (2) (3) (4) (5) (6) (7) (8) (9) (1) (2) (3) (4) (5) (6) (7) (8) (9) (1) (2) (3) (4) (5) (6) (7) (6) (7) (8) (9) (1) (2) (3) (4) (5) (6) (7) (7) (6) (7) (7) (7) (7) (7) (7) (7) (7	Other Assets. Complete if the organization answere (a) D (b) must equal Form 990, Part X, col. (B) line 18 Other Liabilities. Complete if the organization answere line 25. (a) Description of liability	d "Yes" on Forn escription 5.) d "Yes" on Forn			· · · · •	(b) Book value
(9) part IX (1) (2) (3) (4) (5) (6) (7) (8) (9) part X (1) Federal i (2) (3) (4) (5) (6) (7) (3) (4) (5) (6) (7) (3) (4) (5) (6) (7) (8) (7) (7) (8) (7) (7) (8) (7) (7) (8) (7) (7) (8) (7) (7) (8) (7) (7) (8) (7) (7) (8) (7) (7) (8) (7) (7) (7) (8) (7) (7) (7) (7) (8) (7) (7) (7) (7) (8) (7) (7) (7) (7) (7) (7) (7) (7	Other Assets. Complete if the organization answere (a) D (b) must equal Form 990, Part X, col. (B) line 18 Other Liabilities. Complete if the organization answere line 25. (a) Description of liability	d "Yes" on Forn escription 5.) d "Yes" on Forn			· · · · •	(b) Book value
(9)         ttal. (Colum,         'Part IX         (1)         (2)         (3)         (4)         (5)         (6)         (7)         (8)         (9)         (1) Federal i         (2)         (3)         (4)         (5)         (6)         (7)         (3)         (4)         (5)         (6)         (7)         (8)         (9)	Other Assets. Complete if the organization answere (a) D (b) must equal Form 990, Part X, col. (B) line 18 Other Liabilities. Complete if the organization answere line 25. (a) Description of liability	d "Yes" on Forn escription 5.) d "Yes" on Forn			· · · · •	(b) Book value

MANCHESTER ACUPUNCTURE STUDIO

**Investments - Other Securities.** 

81-4825508

Page 3

Schedule D (Form 990) 2020

Part VII

Sched	ule D (Form 990) 2020 MANCHESTER ACUPUNCTURE STUDIO	81-4825508	Page 4
Pa	rt 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         2c		
d	Other (Describe in Part XIII.)		
е	Add lines 2a through 2d	. 2e	
3	Subtract line <b>2e</b> from line <b>1</b>	. 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 <b>4a</b> and <b>4b</b>		
5	Total revenue. Add lines 3 and 4c. (This must equal Form 990, Part I, line 12.).		
Pa	rt XII Reconciliation of Expenses per Audited Financial Statements With Expense	es per 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 <b>2a</b> through <b>2d</b>		
3	Subtract line <b>2e</b> from line <b>1</b>	. 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		
b	Other (Describe in Part XIII.)		
C	Add lines <b>4a</b> and <b>4b</b>		
5	Total expenses. Add lines 3 and 4c. (This must equal Form 990, Part I, line 18.)	. 5	
Pa	rt XIII Supplemental Information.		

Provide the descriptions required for Part II, lines 3, 5, and 9; Part III, lines 1a and 4; Part IV, lines 1b and 2b; Part V, line 4; Part X, line 2; Part XI, lines 2d and 4b; and Part XII, lines 2d and 4b. Also complete this part to provide any additional information.

SCHEDULE O (Form 990 or 990-EZ) Supplemental Information to Form 990 or 990-EZ Complete to provide information for responses to specific questions on

Department of the Treasury Internal Revenue Service Name of the organization

# Complete to provide information for responses to specific question Form 990 or 990-EZ or to provide any additional information.

Attach to Form 990 or 990-EZ.
 Go to www.irs.gov/Form990 for the latest information.

OMB No. 1545-0047
2020
Open to Public
Inspection

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.

_	4562		Depre	ciation	and A	mortiz	ation			OMB No. 1545-0172
Form	expartment of the Treasury  ► Attach to your tax return.								2020	
•					-		a lataat infa	mation		Attachment
	Revenue Service (99) shown on return	▶ 6	o to www.irs.ge	07/F0/1143021			this form relates	mation.	_	Sequence No. <b>179</b> fying number
	,									
	HESTER ACUPU					1990 - 1			81-	-4825508
Par		-	e Certain Pr							
			listed property				-		<b>.</b>	1
1	Maximum amount (		,						1	
	Total cost of sectio								2	
	Threshold cost of s		-						3	
4	Reduction in limitat			-					4	
	Dollar limitation for				-		0			
	separately, see ins	tructions			• • • • •		•••••		5	
6		(a) Description of p	roperty		(b) Cost (b	ousiness use only	/) (c	Elected cost		-
										-
										-
	Listed property. En									-
	Total elected cost				( ),				8	
9	Tentative deductio	n. Enter the <b>sm</b>	aller of line 5 or	line 8					9	
10	Carryover of disalle	owed deduction	from line 13 of ye	our 2019 Form	4562				10	
11	Business income li	mitation. Enter t	he smaller of bus	siness income (	not less th	nan zero) or l	ine 5. See inst	ructions	11	
12	Section 179 expen	se deduction. A	dd lines 9 and 10	, but don't ente	r more tha	n line 1.1	. <u></u>		12	
13	Carryover of disalle	owed deduction	to 2021. Add line	es 9 and 10, les	s line 12	•	13			
Note:	Don't use Part II o	or Part III below	for listed propert	ty. Instead, use	e Part V.					
Par	t II Special	Depreciatio	on Allowance	and Other	Deprec	iation (D	on't include	listed proper	ty. Se	e instructions.)
14	Special depreciation	on allowance for	qualified property	y (other than lis	ted proper	ty) placed in	service			
	during the tax year.	. See instruction	s						14	
15	Property subject to	section 168(f)(	1) election						15	
16	Other depreciation	(including ACR	S)						16	
Par			ion (Don't ind	clude listed pr	roperty. S					•
				-	ection A				4-	
	MACRS deduction								17	1,767
18	If you are electing	0 1 7	•	0	,		0			
	asset accounts, ch									
	Section	1 B - Assets I	Placed in Serv	-			g the Genera	al Depreciat	ion 5	ystem
	(a) Classification of p	roperty	(b) Month and year placed in service	(business/inves only-see instr	tment use	(d) Recovery period	(e) Convention	(f) Method	(g)	Depreciation deduction
19a	3-year property									
b	5-year property									
C	7-year property				481	. 7	НҮ	200 DB		69
d	10-year property									
е	15-year property									
f	20-year property									
g	25-year property					25 yrs.		S/L		
h	Residential rental					27.5 yrs.	MM	S/L		
	property					27.5 yrs.	MM	S/L		
i	Nonresidential real					39 yrs.	MM	S/L		
	property						MM	S/L		
	Section C	- Assets Pla	ced in Service	e During 202	0 Tax Ye	ar Using t	he Alternativ	ve Deprecia	tion S	System
20a	Class life			l í				S/L		,
	12-year					12 yrs.		S/L		
	30-year					30 yrs.	MM	S/L	1	
	40-year					40 yrs.	MM	S/L		
Par		ary (See inst	ructions.)	1		- ,				
	Listed property. Er		,						21	
	Total. Add amount			17. lines 19 an	d 20 in co	lumn (a) an	d line 21 Ente	r		
	here and on the ap		0						22	1,836
	For assets shown a			•	•					1,050
	portion of the basis	•					23			

990	Overflow Statement	<b>2020</b> Page 1
Name(s) as shown on return		FEIN
MANCHESTER ACU	JPUNCTURE STUDIO	81-4825508

# LOANS

Description		Amount
EIDL LOAN	\$	149,900
MDA MANCHESTER LOAN		9,027
PPP LOAN		49,500
	Total: \$_	208,427