990 **990**

Return of Organization Exempt From Income Tax

Under section 501(c), 527, or 4947(a)(1) of the Internal Revenue Code (except private foundations)

OMB No. 1545-0047

Open to Public Inspection

Department of the Treasury

▶ Do not enter social security numbers on this form as it may be made public.

Do not enter social security numbers on this form as it may be made public

Inter	nal Rever	nue Service	► Go to www.irs.g	gov/Form990 for instr	uctions and the late	est information.		Inspection				
Α	For the	2021 calend	dar year, or tax year beginning	01/01/2021	and ending	12/31/	2021					
В	Check if	applicable:	C Name of organization SQUANN	NACOOK GREENWAY	'S		D Emple	oyer identification number				
	Address	change	Doing business as					45-3244076				
	Name ch	nange	Number and street (or P.O. box if mail is not delivered to street address) Room/suite E Telephone nur									
\Box	Initial ret	urn	88 South Harbor Road		978-597-5413							
$\overline{\Box}$	Final retu	urn/terminated	City or town, state or province, c									
$\overline{\Box}$	Amende		Townsend, MA 01469				G Gross	receipts \$ 74,173				
$\overline{\Box}$		ion pending	F Name and address of principal of	ficer: Peter Cunningh	am	H(a) Is this a gr	oup return fo	or subordinates? Yes No				
_	, .ppout.	ion ponumg	44 Smith Street, Groton, MA	•		' '	•	es included? Yes No				
ī	Tax-exe	mpt status:	✓ 501(c)(3) 501(c) () ◀ (insert no.)	4947(a)(1) or 527			ee instructions.				
J		·	quannacookGreenways.org	, (,		H(c) Group e						
_	•	organization:		ation Other ►	L Year of for			of legal domicile: MA				
_	art I	Summa		ationotherp	E real or lor	2011	W Otato	or legal dornloile. IVIA				
	1		cribe the organization's miss	sion or most significa	ant activities: Saur	nnacook Croony	iorici do	al ic to build maintain				
ø)												
ŭ			te the Squannacook River Rai		urce of recreation a	ind safe non-moto	orizea tr	ansportation. The				
ш			d on Schedule O, Statement 1)			l - f 1	OF0/ -f					
ove	2		box $ ightharpoonup$ if the organization	-	-		1 1					
Ğ	3		voting members of the gove				3	10				
တ	4		independent voting membe			•	4	10				
iţie	5		per of individuals employed i	-			5	0				
Activities & Governance	6		per of volunteers (estimate if	= :			6	200				
ď	7a		ated business revenue from				7a	0_				
	b	Net unrelat	ted business taxable income	from Form 990-T, F	Part I, line 11		7b	0				
						Prior Yea	r	Current Year				
<u>o</u>	8		ons and grants (Part VIII, line			1	25,302	74,070				
aun	9	Program se	ervice revenue (Part VIII, line	2g)			0	52				
Revenue	10	Investment	t income (Part VIII, column (A	A), lines 3, 4, and 7d)			388	51				
Œ	11	Other reve	nue (Part VIII, column (A), line	es 5, 6d, 8c, 9c, 10c	, and 11e)		0	0				
	12	Total reven	nue-add lines 8 through 11 (r	must equal Part VIII,	column (A), line 12)	1	25,690	74,173				
	13	Grants and	d similar amounts paid (Part I	IX, column (A), lines	1–3)		0	0				
	14		aid to or for members (Part I)		•		0	0				
S	15	-	ther compensation, employee				0	0				
Expenses	16a		al fundraising fees (Part IX, c	•			0	0				
per	b		raising expenses (Part IX, col		1,123							
Ж	17		enses (Part IX, column (A), lin				32,109	144,381				
	18	•	nses. Add lines 13–17 (must		•		32,109	144,381				
	19	-	ess expenses. Subtract line 1	•	(* 4), = = 0)		-6,419	-70,208				
- se		11010110010	200 Oxponiocol Gubildot IIIIo			Beginning of Curr		End of Year				
Net Assets or Fund Balances	20	Total asset	ts (Part X, line 16)				33,409	63,201				
Ass Bal	21		ities (Part X, line 26)			'	0	05,201				
E E	22		or fund balances. Subtract I				33,409	63,201				
	art II		re Block	iiile 21 HOIII iiile 20	<u> </u>		33,407	03,201				
Un	der pena	lties of perjury	r, I declare that I have examined this e. Declaration of preparer (other than					my knowledge and belief, it is				
Si	gn	Signati	rure of officer Date									
Here William Rideout, Treasurer												
			or print name and title									
<u> </u>	اہ:	Print/Type	e preparer's name	Preparer's signature		Date	Check	if PTIN				
Pa		_					self-emp					
	epare	Eirm'o non	ne 🕨	1		Firm's	EIN ▶					
Us	e Onl	Firm's add				Phone						
Ma	v the IF		this return with the preparer	shown above? See i	nstructions			. Yes No				

Part	
	Check if Schedule O contains a response or note to any line in this Part III
1	Briefly describe the organization's mission:
	Squannacook Greenways' goal is to build, maintain, and promote the Squannacook River Rail Trail (SRRT) as a source of
	recreation and safe non-motorized transportation. The Squannacook River Rail Trail is a proposed conversion of approximately 3.
	7 miles of abandoned railroad in Townsend and Groton Massachusetts into a recreational trail based on the successful model of (Continued on Schedule O, Statement 2)
2	Did the organization undertake any significant program services during the year which were not listed on the
_	prior Form 990 or 990-EZ?
	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?
	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 by
-	expenses. Section 501(c)(3) and 501(c)(4) organizations are required to report the amount of grants and allocations to others,
	the total expenses, and revenue, if any, for each program service reported.
4a	(Code:) (Expenses \$126,199 including grants of \$0) (Revenue \$27,979)
	Construction of the first 1.1 miles of the Squannacook River Rail Trail was completed in 2021. The rail trail has already become
	very popular. A user count was held on Oct. 24, 2021, and over 100 people used the trail that day. Phase 2 of the rail trail, a 0.71
	mile section from Old Meetinghouse Road to Harbor Church in Townsend, MA, was begun in Dec. 2021.
4b	(Code:) (Expenses \$15,194 including grants of \$0) (Revenue \$15,194)
	Squannacook Greenways is pursuing the construction of a pedestrian bridge over the Squannacook River on Old Meetinghouse
	Road in Townsend. This bridge would provide easy bicycle, pedestrian, and equestrian access from the largest development in
	Townsend, Timberlee Park, to the Squannacook River Rail Trail. In 2021 our contractor has been working hard on permitting issues.
4c	(Code:) (Expenses \$including grants of \$) (Revenue \$)
	Others are a service as (Describe and Order date Or)
4d	Other program services (Describe on Schedule O.)
	(Expenses \$ 0 including grants of \$ 0) (Revenue \$ 0)

D IV	Checklist of Required Schedules
Part IV	Checklist of Regulred Schedules
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			Yes	No
1	Is the organization described in section 501(c)(3) or 4947(a)(1) (other than a private foundation)? If "Yes," complete Schedule A	1	,	
2	Is the organization required to complete Schedule B, Schedule of Contributors? See instructions	2	~	
3	Did the organization engage in direct or indirect political campaign activities on behalf of or in opposition to candidates for public office? <i>If "Yes," complete Schedule C, Part I </i>	3		,
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? <i>If "Yes," complete Schedule C, Part II</i>	4		,
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 Rev. Proc. 98-19? If "Yes," complete Schedule C, Part III	5		~
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		_
7	Did the organization receive or hold a conservation easement, including easements to preserve open space, the environment, historic land areas, or historic structures? <i>If "Yes," complete Schedule D, Part II</i>	7		·
8	Did the organization maintain collections of works of art, historical treasures, or other similar assets? If "Yes," complete Schedule D, Part III	8		,
9	Did the organization report an amount in Part X, line 21, 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? <i>If</i> "Yes," <i>complete Schedule D, Part IV</i>	9		~
10	Did the organization, directly or through a related organization, hold assets in donor-restricted endowments or in quasi endowments? <i>If</i> "Yes," <i>complete Schedule D, Part V</i>	10		v
11	If the organization's answer to any of the following questions is "Yes," then complete Schedule D, Parts VI, VIII, IX, or X, as applicable.			
а	Did the organization report an amount for land, buildings, and equipment in Part X, line 10? If "Yes," complete Schedule D, Part VI	11a		~
b	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? <i>If "Yes," complete Schedule D, Part VII</i>	11b		~
С	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? <i>If "Yes," complete Schedule D, Part VIII </i>	11c		~
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? <i>If "Yes," complete Schedule D, Part IX</i>	11d		~
e f	Did the organization report an amount for other liabilities in Part X, line 25? <i>If "Yes," complete Schedule D, Part X</i> 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)? <i>If "Yes," complete Schedule D, Part X</i>	11e		ν ν
12a	Did the organization obtain separate, independent audited financial statements for the tax year? If "Yes," complete Schedule D, Parts XI and XII	12a		· ·
b	Was the organization included in consolidated, independent audited financial statements for the tax year? If "Yes," and if the organization answered "No" to line 12a, then completing Schedule D, Parts XI and XII is optional	12b		·
13	Is the organization a school described in section 170(b)(1)(A)(ii)? If "Yes," complete Schedule E	13		~
14a	Did the organization maintain an office, employees, or agents outside of the United States?	14a		~
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		,
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? <i>If "Yes," complete Schedule F, Parts II and IV</i>	15		_
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		~
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? <i>If "Yes," complete Schedule G, Part I.</i> See instructions	17		~
18	Did the organization report more than \$15,000 total of fundraising event gross income and contributions on Part VIII, lines 1c and 8a? <i>If</i> "Yes," <i>complete Schedule G, Part II</i>	18		~
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		~
20a	Did the organization operate one or more hospital facilities? If "Yes," complete Schedule H	20a		~
b 21	If "Yes" to line 20a, did the organization attach a copy of its audited financial statements to this return? 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	20b 21		<i>-</i>
				<u> </u>

Part l	V Checklist of Required Schedules (continued)			
			Yes	No
22	Did the organization report more than \$5,000 of grants or other assistance to or for domestic individuals on Part IX, column (A), line 2? If "Yes," complete Schedule I, Parts I and III	22		,
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		~
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		,
b	Did the organization invest any proceeds of tax-exempt bonds beyond a temporary period exception?	24b		
	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		,
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		,
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 of any of these persons? <i>If "Yes," complete Schedule L, Part II</i>	26		,
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		V
28	Was the organization a party to a business transaction with one of the following parties (see the Schedule L, Part IV, instructions for applicable filing thresholds, conditions, and exceptions):			
а	A current or former officer, director, trustee, key employee, creator or founder, or substantial contributor? If "Yes," complete Schedule L, Part IV	28a		,
b	A family member of any individual described in line 28a? If "Yes," complete Schedule L, Part IV	28b		~
С	A 35% controlled entity of one or more individuals and/or organizations described in line 28a or 28b? If "Yes," complete Schedule L, Part IV	28c		,
29 30	Did the organization receive more than \$25,000 in non-cash contributions? <i>If "Yes," complete Schedule M</i> Did the organization receive contributions of art, historical treasures, or other similar assets, or qualified	29		~
	conservation contributions? If "Yes," complete Schedule M	30		~
31 32	Did the organization liquidate, terminate, or dissolve and cease operations? If "Yes," complete Schedule N, Part I Did the organization sell, exchange, dispose of, or transfer more than 25% of its net assets? If "Yes," complete Schedule N, Part II	31		\ \ \ \ \ \ \ \ \ \ \ \ \ \ \ \ \ \ \
33	Did the organization own 100% of an entity disregarded as separate from the organization under Regulations sections 301.7701-2 and 301.7701-3? <i>If</i> "Yes," <i>complete Schedule R, Part I</i>	33		,
34	Was the organization related to any tax-exempt or taxable entity? If "Yes," complete Schedule R, Part II, III,			
	or IV, and Part V, line 1	34		~
35a	Did the organization have a controlled entity within the meaning of section 512(b)(13)?	35a		~
b	If "Yes" to line 35a, did the organization receive any payment from or engage in any transaction with a controlled entity within the meaning of section $512(b)(13)$? If "Yes," complete Schedule R, Part V, line 2	35b		
36	Section 501(c)(3) organizations. Did the organization make any transfers to an exempt non-charitable related organization? <i>If "Yes," complete Schedule R, Part V, line 2 </i>	36		~
37	Did the organization conduct more than 5% of its activities through an entity that is not a related organization and that is treated as a partnership for federal income tax purposes? <i>If "Yes," complete Schedule R, Part VI</i>	37		,
38	Did the organization complete Schedule O and provide explanations on Schedule O for Part VI, lines 11b and 19? Note: All Form 990 filers are required to complete Schedule O	38	\ \	
Part	Statements Regarding Other IRS Filings and Tax Compliance Check if Schedule O contains a response or note to any line in this Part V			. [
	· · · · · · · · · · · · · · · · · · ·		Yes	No
b	Enter the number reported in box 3 of Form 1096. Enter -0- if not applicable	1		
С	reportable gaming (gambling) with backup withholding rules for reportable payments to vendors and	10	.,	

Form 990 (2021) Page \$								
Part	V Statements Regarding Other IRS Filings and Tax Compliance (continued)		Yes	No				
2 a	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 0							
b	If at least one is reported on line 2a, did the organization file all required federal employment tax returns? .	2b						
	Note: If the sum of lines 1a and 2a is greater than 250, you may be required to e-file. See instructions.							
3a	Did the organization have unrelated business gross income of \$1,000 or more during the year?	3a		>				
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		>				
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		~				
b	Did any taxable party notify the organization that it was or is a party to a prohibited tax shelter transaction?	5b		1				
С	If "Yes" to line 5a or 5b, did the organization file Form 8886-T?	5с						
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		~				
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		~				
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		\ \				
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		~				
f	Did the organization, during the year, pay premiums, directly or indirectly, on a personal benefit contract? .	7f		~				
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						
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 10b							
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 12b							
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						
b	Note: See the instructions for additional information the organization must report on Schedule O. Enter the amount of reserves the organization is required to maintain by the states in which							
С	the organization is licensed to issue qualified health plans							
14a	Did the organization receive any payments for indoor tanning services during the tax year?	14a		~				
b	If "Yes," has it filed a Form 720 to report these payments? If "No," provide an explanation on Schedule O.	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		>				
	If "Yes," see the instructions and file Form 4720, Schedule N.							
16	Is the organization an educational institution subject to the section 4968 excise tax on net investment income?	16		~				
	If "Yes," complete Form 4720, Schedule O.							
17	Section 501(c)(21) organizations. Did the trust, any disqualified person, or mine operator engage in any activities that would result in the imposition of an excise tax under section 4951, 4952 or 4953?	17						
	If "Yes," complete Form 6069.							

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 on Schedule O. See instructions. Section 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 . . . 1a 10 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. Enter the number of voting members included on line 1a, above, who are independent . 1b 10 2 Did any officer, director, trustee, or key employee have a family relationship or a business relationship with 2 1 3 Did the organization delegate control over management duties customarily performed by or under the direct supervision of officers, directors, trustees, or key employees to a management company or other person? . 3 Did the organization make any significant changes to its governing documents since the prior Form 990 was filed? 4 4 5 Did the organization become aware during the year of a significant diversion of the organization's assets? . 5 6 6 Did the organization have members, stockholders, or other persons who had the power to elect or appoint 7a Are any governance decisions of the organization reserved to (or subject to approval by) members, 7b Did the organization contemporaneously document the meetings held or written actions undertaken during the year by the following: 8a 1 8b Is there any officer, director, trustee, or key employee listed in Part VII, Section A, who cannot be reached at the organization's mailing address? If "Yes," provide the names and addresses on Schedule O Section B. Policies (This Section B requests information about policies not required by the Internal Revenue Code.) Yes No **10a** Did the organization have local chapters, branches, or affiliates? 10a 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? 11a **b** Describe on 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 1 Were officers, directors, or trustees, and key employees required to disclose annually interests that could give rise to conflicts? 12b Did the organization regularly and consistently monitor and enforce compliance with the policy? If "Yes," 12c 13 13 Did the organization have a written document retention and destruction policy? 14 14 15 Did the process for determining compensation of the following persons include a review and approval by independent persons, comparability data, and contemporaneous substantiation of the deliberation and decision? The organization's CEO, Executive Director, or top management official 15a Other officers or key employees of the organization 15b If "Yes" to line 15a or 15b, describe the process on Schedule O. See instructions. 16a Did the organization invest in, contribute assets to, or participate in a joint venture or similar arrangement 16a 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 Section C. Disclosure List the states with which a copy of this Form 990 is required to be filed ▶ MA 17 Section 6104 requires an organization to make its Forms 1023 (1024 or 1024-A, if applicable), 990, and 990-T (section 501(c) 18 (3)s only) available for public inspection. Indicate how you made these available. Check all that apply. ✓ Own website ✓ Upon request Other (explain on Schedule O) Another's website Describe on Schedule O whether (and if so, how) the organization made its governing documents, conflict of interest policy, 19 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 ▶ William Rideout, (978)597-5413

Part VI

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

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

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

1a Complete this table for all persons required to be listed. Report compensation for the calendar year ending with or within the organization's tax year.

- List all of the organization's **current** officers, directors, trustees (whether individuals or organizations), regardless of amount of compensation. Enter -0- in columns (D), (E), and (F) if no compensation was paid.
 - List all of the organization's current key employees, if any. See the instructions for definition of "key employee."
- List the organization's five **current** highest compensated employees (other than an officer, director, trustee, or key employee) who received reportable compensation (box 5 of Form W-2, Form 1099-MISC, and/or box 1 of Form 1099-NEC) of more than \$100,000 from the organization and any related organizations.
- List all of the organization's **former** officers, key employees, and highest compensated employees who received more than \$100,000 of reportable compensation from the organization and any related organizations.
- List all of the organization's **former directors or trustees** that received, in the capacity as a former director or trustee of the organization, more than \$10,000 of reportable compensation from the organization and any related organizations.

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

Check this box if neither the organization nor any related organization compensated any current officer, director, or trustee										or trustee.
		(C)								
(A)	(B)	Position (do not check more than one						(D)	(E)	(F)
Name and title	Average	box, unless person is both an officer and a director/trustee)			n an	Reportable	Reportable	Estimated amount		
	hours per week					compensation from the	compensation from related	of other compensation		
	list any	Individual trustee or director	Institutional trustee	Officer	Key employee	High emp	Former	organization (W-2/	organizations (W-2/	from the
	hours for related	vidu	ituti	cer	em	nest	ner	1099-MISC/ 1099-NEC)	1099-MISC/ 1099-NEC)	organization and related organizations
	organizations	tor tr	onal		ploy	e con		1033-1420)	1039-1420)	Telated Organizations
	below dotted line)	uste.	tru		ee) 				
	dotted line)	&	stee			Highest compensated employee				
						ă				
Bruce Easom	5.00									
Director	0.00	-						0	0	0
Raynold Jackson	5.00									
Director	0.00	-						0	0	0
Mark Cram	5.00							_	_	_
Director	0.00	~						0	0	0
Rick Bailey	5.00							_	_	_
Director	0.00	-						0	0	0
Daniel Hager	5.00							_	_	_
Director	0.00	~						0	0	0
Tim Palmer	5.00									_
Director	0.00	-						0	0	0
William Rideout	15.00	-						_	_	_
Treasurer	0.00			~				0	0	0
Joan Wotkowicz	15.00	-						_	_	_
Clerk	0.00			~				0	0	0
Peter Carson	5.00	-		١.,						
Vice-president	0.00			~				0	0	0
Peter Cunningham	15.00	-		١.,						
President	0.00			~				0	0	0
		-								
	+	1								
	+	+								

Part	VII Section A. Officers, Directors, 7	Trustees,	Key l	Em	plo	yee	s, an	d F	lighest Compe	nsated Emplo	yees (continued)
					(0	C)					
	(A)	(A) (B) Position (D) (E)								(E)	(F)
	Name and title	Average box, unless person is both an Reportable Report		Reportable	Estimated amount						
		hours per week					or/trus		compensation from the	compensation from related	of other compensation
		(list any	or c	Ins	Officer	<u>\$</u>	Hig em	ο̈́		organizations (W-2/	
		hours for	Individual trustee or director	Institutional trustee	cer	Key employee	Highest compensated employee	Former	1099-MISC/	1099-MISC/	organization and
		related organizations	tor all t	ona		plo	e cor		1099-NEC)	1099-NEC)	related organizations
		below	ruste	tru		/ee	nper				
		dotted line)	e e	stee			nsati				
							ed				
			-								
			-								
			-								
			-								
			1								
			1								
1b	Subtotal							>	0	0	0
С	Total from continuation sheets to Part	VII, Section	n A					▶			
d									0	0	0
2	Total number of individuals (including but		d to th	nose	e list	ted	above	e) w	ho received mor	e than \$100,000	of
	reportable compensation from the organi	ization ►							0		
											Yes No
3	Did the organization list any former								-	=	
_	employee on line 1a? If "Yes," complete							-			3 /
4	For any individual listed on line 1a, is the										
	organization and related organizations individual	greater th	an Þ	150	,UUC) (]	i re	S,	complete Sched	dule J for Such	
E					+:					· · · · ·	4
5	Did any person listed on line 1a receive of for services rendered to the organization									lion or individua	
Socti	on B. Independent Contractors	. 11 100, 0	Jonnpi	010		7000	110 0 1	-			5 /
1	Complete this table for your five high	nest comp	ensat	ed	inde	2nei	ndent		ontractors that r	eceived more	than \$100,000 of
•	compensation from the organization. Rep										
								. <i>,</i> .			
	(A) Name and business add	Iress							(B) Description of serv	vices	(C) Compensation
None									•		-
140116	NOTE:										
2	Total number of independent contractor	ors (includi	ng bu	ut n	ot	limit	ed to	th	ose listed abov	e) who	
	received more than \$100,000 of compens	ation from	the or	gan	izat	ion	>		0		

Page 8

		Check if Schedule	Осо	ntains a re	spon	se or note to ar	ny line in this Pa	rt VIII		
							(A) Total revenue	(B) Related or exempt function revenue	(C) Unrelated business revenue	(D) Revenue excluded from tax under sections 512–514
ts,	1a	Federated campaig	ns .		1a	0				
Contributions, Gifts, Grants, and Other Similar Amounts	b	Membership dues			1b	0				
	С	Fundraising events			1c	0				
	d	Related organization	ns .		1d	0				
	е	Government grants			1e	0				
	f	All other contribution								
		and similar amounts no	ot incl	uded above	1f	74,070				
	g	Noncash contribution	ons in	cluded in						
a d		lines 1a-1f			1g	\$ 31,000				
a C	h	Total. Add lines 1a-	-1f .				74,070			
						Business Code				
Ce	2a	Revenue from steel	rail re	cycling		332111	52	52	0	0
e Z	b									
gram Ser Revenue	С									
am	d									
g &	е									
Program Service Revenue	f	All other program se					0	0	0	0
_	g	Total. Add lines 2a-				🕨	52			
	3	Investment income								
		other similar amoun	its) .			🕨	51	51	0	0
	4	Income from investr	nent o	of tax-exem	npt bo	ond proceeds ►	0	0	0	0
	5				-		0	0	0	0
		·		(i) Rea		(ii) Personal				
	6a	Gross rents	6a							
	b	Less: rental expenses	6b							
	С	Rental income or (loss)	6с		0	0				
	d	Net rental income o	r (los	s)		🕨				
	7a	Gross amount from		(i) Securit	ies	(ii) Other				
		sales of assets								
		other than inventory	7a							
<u>e</u>	b	Less: cost or other basis								
Revenue		and sales expenses .	7b							
ě	С	Gain or (loss)	7c		0	0				
	d	Net gain or (loss)				🕨				
Other	8a	Gross income from	m fu	ındraising						
Ö		events (not including		0						
		of contributions rep								
		1c). See Part IV, line	e 18		8a					
	b	Less: direct expense	es .		8b					
	С	Net income or (loss)			g eve	nts >				
	9a	Gross income f								
		activities. See Part I			9a					
		Less: direct expens			9b					
		Net income or (loss)			tivitie	es >				
	10a	Gross sales of ir		=						
		returns and allowan			10a					
	b	Less: cost of goods			10b					
	С	Net income or (loss)) from	n sales of in	vento	ory ▶				
2						Business Code				
eo e	11a									
scellaneo Revenue	b									
e e	С									
Miscellaneous Revenue	d	All other revenue								
2	е	Total. Add lines 11a				🕨	0			
	12	Total revenue. See	instr	uctions		🕨	74,173	103	0	0

Part IX Statement of Functional Expenses

Section 501(c)(3) and 501(c)(4) organizations must complete all columns. All other organizations must complete column (A).

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

Check if Schedule O contains a response or note to any line in this Part IX									
	t include amounts reported on lines 6b, 7b, , and 10b of Part VIII.	(A) Total expenses	(B) Program service expenses	(C) Management and general expenses	(D) Fundraising expenses				
1	Grants and other assistance to domestic organizations		51.p411.555	даналан анд ангаза					
	and domestic governments. See Part IV, line 21 .	0	0						
2	Grants and other assistance to domestic individuals. See Part IV, line 22	0	0						
3	Grants and other assistance to foreign organizations, foreign governments, and	0	0						
	foreign individuals. See Part IV, lines 15 and 16	0	0						
4 5	Benefits paid to or for members Compensation of current officers, directors, trustees, and key employees	0	0	0	0				
6	Compensation not included above to disqualified persons (as defined under section 4958(f)(1)) and persons described in section 4958(c)(3)(B)	0	0	0	0				
7	Other salaries and wages	0	0	0	0				
8	Pension plan accruals and contributions (include section 401(k) and 403(b) employer contributions)	0	0	0	0				
9	Other employee benefits	0	0	0	0				
10	Payroll taxes	0	0	0	0				
11	Fees for services (nonemployees):	U	U	U	<u> </u>				
	the state of the s		0	0	0				
a	Management	0	0	0	0				
b	Legal	105		105	0				
C .	Accounting	38	0	38	0				
d	Lobbying	0	0	0	0				
е	Professional fundraising services. See Part IV, line 17	0			0				
f g	Investment management fees	321	0	321					
	(A), amount, list line 11g expenses on Schedule O.) .	15,194	15,194	0	0				
12	Advertising and promotion	1,123	0		1,123				
13	Office expenses								
14	Information technology								
15	Royalties								
16	Occupancy								
17	Travel								
18	Payments of travel or entertainment expenses for any federal, state, or local public officials								
19	Conferences, conventions, and meetings .								
20	Interest								
21	Payments to affiliates								
22	Depreciation, depletion, and amortization .								
23	Insurance	1,401	0	1,401					
24	Other expenses. Itemize expenses not covered above. (List miscellaneous expenses on line 24e. If line 24e amount exceeds 10% of line 25, column (A), amount, list line 24e expenses on Schedule O.)								
а	Rail trail construction costs - phase 1	95,199	95,199	0	0				
a b	Rail Trail construction services donated by contract			0	0				
		31,000	31,000	U	U				
C C									
d	All all and an arrangement of the second of								
e	All other expenses								
25	Total functional expenses. Add lines 1 through 24e	144,381	141,393	1,865	1,123				
26	Joint costs. Complete this line only if the organization reported in column (B) joint costs from a combined educational campaign and fundraising solicitation. Check here ▶ ☐ if								
	following SOP 98-2 (ASC 958-720)								

Part X Balance Sheet

		Check if Schedule O contains a response or note to any line in this Par	t X		
			(A) Beginning of year		(B) End of year
	1	Cash-non-interest-bearing	20,627	1	916
	2	Savings and temporary cash investments	19,782	2	62,285
	3	Pledges and grants receivable, net	93,000	3	0
	4	Accounts receivable, net	0	4	0
	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	
ts	7	Notes and loans receivable, net		7	
Assets	8	Inventories for sale or use		8	
Ä	9	Prepaid expenses and deferred charges		9	
	10a	Land, buildings, and equipment: cost or other			
		basis. Complete Part VI of Schedule D 10a			
	b	Less: accumulated depreciation 10b		10c	
	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)	133,409	16	63,201
	17	Accounts payable and accrued expenses		17	
	18	Grants payable		18	
	19	Deferred revenue		19	
	20	Tax-exempt bond liabilities		20	
	21	Escrow or custodial account liability. Complete Part IV of Schedule D		21	
ies	22	Loans and other payables to any current or former officer, director,			
Ħ		trustee, key employee, creator or founder, substantial contributor, or 35% controlled entity or family member of any of these persons			
Liabilities		· · · · · · · · · · · · · · · · · · ·		22	
_	23	Secured mortgages and notes payable to unrelated third parties		23	
	24 25	Unsecured notes and loans payable to unrelated third parties Other liabilities (including federal income tax, payables to related third		24	
	25	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	0	25 26	
	20	Organizations that follow FASB ASC 958, check here ► ✓	0	20	0
ő		and complete lines 27, 28, 32, and 33.			
<u>a</u>	27	Net assets without donor restrictions	133,409	27	63,201
Ва	28	Net assets with donor restrictions	0	28	03,201
pq		Organizations that do not follow FASB ASC 958, check here ▶ ☐	0		J. Control of the con
Ξ		and complete lines 29 through 33.			
Net Assets or Fund Balances	29	Capital stock or trust principal, or current funds		29	
ets	30	Paid-in or capital surplus, or land, building, or equipment fund		30	
SS	31	Retained earnings, endowment, accumulated income, or other funds		31	
τ̈́Α	32	Total net assets or fund balances	133,409	32	63,201
Š	33	Total liabilities and net assets/fund balances	133,409		63,201
			,		

Part	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)			74	4,173
2	Total expenses (must equal Part IX, column (A), line 25)			144	4,381
3	Revenue less expenses. Subtract line 2 from line 1			-70	0,208
4	Net assets or fund balances at beginning of year (must equal Part X, line 32, column (A)) 4			133	3,409
5	Net unrealized gains (losses) on investments	1			0
6	Donated services and use of facilities				0
7	Investment expenses				0
8	Prior period adjustments	_			0
9	Other changes in net assets or fund balances (explain on Schedule O)				0
10	Net assets or fund balances at end of year. Combine lines 3 through 9 (must equal Part X, line				
	32, column (B)))		63	3,201
Part	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 Accrual Other If the organization changed its method of accounting from a prior year or checked "Other," expla	in or	-		
	Schedule O.	01			
2a	Were the organization's financial statements compiled or reviewed by an independent accountant?		2a		~
	If "Yes," check a box below to indicate whether the financial statements for the year were compile	ed or	r		
	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		~
	If "Yes," check a box below to indicate whether the financial statements for the year were audited	on a	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 oversign		f		
	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, expla Schedule O.	ain on	ו		
3a	As a result of a federal award, was the organization required to undergo an audit or audits as set forth i	in the	•		
	Single Audit Act and OMB Circular A-133?		3a		<u> </u>
b	If "Yes," did the organization undergo the required audit or audits? If the organization did not undergo				
	required audit or audits, explain why on Schedule O and describe any steps taken to undergo such audit	ts.	3b	200	

Form **990** (2021)

SCHEDULE A (Form 990 or 990-EZ)

Public Charity Status and Public Support

OMB No. 1545-0047

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

Department of the Treasury Internal Revenue Service

► Attach to Form 990 or Form 990-EZ.

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

Open to Public Inspection

Employer identification number Name of the organization SQUANNACOOK GREENWAYS 45-3244076 Reason for Public Charity Status. (All organizations must complete this part.) See instructions. The organization is not a private foundation because it is: (For lines 1 through 12, check only one box.) A church, convention of churches, or association of churches described in section 170(b)(1)(A)(i). A school described in section 170(b)(1)(A)(ii). (Attach Schedule E (Form 990).) A hospital or a cooperative hospital service organization described in section 170(b)(1)(A)(iii). A medical research organization operated in conjunction with a hospital described in section 170(b)(1)(A)(iii). Enter the hospital's name, city, and state: An organization operated for the benefit of a college or university owned or operated by a governmental unit described in section 170(b)(1)(A)(iv). (Complete Part II.) ☐ A federal, state, or local government or governmental unit described in section 170(b)(1)(A)(v). 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.) ☐ A community trust described in section 170(b)(1)(A)(vi). (Complete Part II.) 8 An agricultural research organization described in section 170(b)(1)(A)(ix) operated in conjunction with a land-grant college or university or a non-land-grant college of agriculture (see instructions). Enter the name, city, and state of the college or university: An organization that normally receives (1) more than 331/3% of its support from contributions, membership fees, and gross receipts from activities related to its exempt functions, subject to certain exceptions; and (2) no more than 33½% of its support from gross investment income and unrelated business taxable income (less section 511 tax) from businesses acquired by the organization after June 30, 1975. See section 509(a)(2). (Complete Part III.) An organization organized and operated exclusively to test for public safety. See section 509(a)(4). 12 An organization organized and operated exclusively for the benefit of, to perform the functions of, or to carry out the purposes of one or more publicly supported organizations described in section 509(a)(1) or section 509(a)(2). See section 509(a)(3). Check the box on lines 12a through 12d that describes the type of supporting organization and complete lines 12e, 12f, and 12a, Type I. A supporting organization operated, supervised, or controlled by its supported organization(s), typically by giving а the supported organization(s) the power to regularly appoint or elect a majority of the directors or trustees of the supporting organization. You must complete Part IV, Sections A and B. b Type II. A supporting organization supervised or controlled in connection with its supported organization(s), by having control or management of the supporting organization vested in the same persons that control or manage the supported organization(s). You must complete Part IV, Sections A and C. 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. Type III non-functionally integrated. A supporting organization operated in connection with its supported organization(s) d that is not functionally integrated. The organization generally must satisfy a distribution requirement and an attentiveness requirement (see instructions). You must complete Part IV. Sections A and D. and Part V. Check this box if the organization received a written determination from the IRS that it is a Type I, Type III, Type III functionally integrated, or Type III non-functionally integrated supporting organization. Enter the number of supported organizations . . . Provide the following information about the supported organization(s). (iii) Type of organization (i) Name of supported organization (ii) EIN (iv) Is the organization (v) Amount of monetary (vi) Amount of (described on lines 1-10 listed in your governing support (see other support (see above (see instructions)) document? instructions) instructions) Yes No (A) (B) (C) (D) (E)

Total

	(Complete only if you checked the Part III. If the organization fails to						alify under
Secti	on A. Public Support	, ,		/ 1	'	,	
	dar year (or fiscal year beginning in)	(a) 2017	(b) 2018	(c) 2019	(d) 2020	(e) 2021	(f) Total
1	Gifts, grants, contributions, and membership fees received. (Do not include any "unusual grants.")	, ,					,,
2	Tax revenues levied for the organization's benefit and either paid to or expended on its behalf						
3	The value of services or facilities furnished by a governmental unit to the organization without charge						
4	Total. Add lines 1 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)						
6	Public support. Subtract line 5 from line 4						
	on B. Total Support	() 0047	(1) 0040	() 0040	/ N 0000	() 0004	(O.T.)
	dar year (or fiscal year beginning in) Amounts from line 4	(a) 2017	(b) 2018	(c) 2019	(d) 2020	(e) 2021	(f) Total
7							
8	Gross income from interest, dividends, payments received on securities loans, rents, royalties, and income from similar sources						
9	Net income from unrelated business activities, whether or not the business is regularly carried on						
10	Other income. Do not include gain or loss from the sale of capital assets (Explain in Part VI.)						
11 12 13	Total support. Add lines 7 through 10 Gross receipts from related activities, etc. First 5 years. If the Form 990 is for the	organization'	s first, second	, third, fourth,	or fifth tax ye	12 ear as a section	n 501(c)(3)
Casti	organization, check this box and stop her	re	<u></u>				▶ 📙
Secti	on C. Computation of Public Suppor Public support percentage for 2021 (line 6			11 column (f)		14	<u></u> %
15 16a	Public support percentage from 2020 Sch 33 ¹ / ₃ % support test—2021. If the organi box and stop here. The organization qual	nedule A, Part zation did not	II, line 14 . check the box		 nd line 14 is 30	15	check this
b	33 ¹ / ₃ % support test—2020. If the organization this box and stop here. The organization	zation did not	check a box c	n line 13 or 16	Sa, and line 15	is 33 ¹ /3% or m	ore, check
17a	10%-facts-and-circumstances test—20 10% or more, and if the organization m Part VI how the organization meets the organization	eets the facts	-and-circumst	ances test, ch	eck this box a	and stop here.	Explain in
b	10%-facts-and-circumstances test—20 15 is 10% or more, and if the organizatio in Part VI how the organization meets the organization	n meets the fa e facts-and-cir	acts-and-circu	mstances test, est. The organ	check this bo	x and stop he	re. Explain
18	Private foundation. If the organization of				, 17a, or 17b,	check this bo	x and see

Support Schedule for Organizations Described in Sections 170(b)(1)(A)(iv) and 170(b)(1)(A)(vi)

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

(Complete only if you checked the box on line 10 of Part I or if the organization failed to qualify under Part II.)

If the organization fails to qualify under the tests listed below, please complete Part II.)

Secti	on A. Public Support	diadi tile tec	sto libited bele	w, picase oc	inplote r art i	1.)	
	dar year (or fiscal year beginning in) ▶	(a) 2017	(b) 2018	(c) 2019	(d) 2020	(e) 2021	(f) Total
1	Gifts, grants, contributions, and membership fees	.,	, ,	,,	, ,	,,	.,
	received. (Do not include any "unusual grants.")	54,190	5,079	42,260	125,690	74,019	301,238
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	0	0	0	0	0	0
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 7a	Total. Add lines 1 through 5 Amounts included on lines 1, 2, and 3 received from disqualified persons .	54,190	5,079	42,260	125,690	74,019	301,238
b	Amounts included on lines 2 and 3 received from other than disqualified persons that exceed the greater of \$5,000 or 1% of the amount on line 13 for the year						
С	Add lines 7a and 7b	0	0	0	0	0	0
8	Public support. (Subtract line 7c from line 6.)						301,238
Secti	on B. Total Support						
Calen	dar year (or fiscal year beginning in) 🕨	(a) 2017	(b) 2018	(c) 2019	(d) 2020	(e) 2021	(f) Total
9	Amounts from line 6	54,190	5,079	42,260	125,690	74,019	301,238
10a	Gross income from interest, dividends, payments received on securities loans, rents, royalties, and income from similar sources.	646	902	1,079	388	51	3,066
b	Unrelated business taxable income (less section 511 taxes) from businesses acquired after June 30, 1975						
С	Add lines 10a and 10b	646	902	1,079	388	51	3,066
11	Net income from unrelated business activities not included on line 10b, whether or not the business is regularly carried on						
12	Other income. Do not include gain or loss from the sale of capital assets (Explain in Part VI.)						
13	Total support. (Add lines 9, 10c, 11, and 12.)	54,836	5,981	43,339	126,078	74,070	304,304
14	First 5 years. If the Form 990 is for the organization, check this box and stop her	organization's	first, second	, third, fourth,		ar as a sectio	n 501(c)(3)
Secti	on C. Computation of Public Suppor						
15	Public support percentage for 2021 (line 8	3, column (f), d	ivided by line 1	3, column (f))		15	98.99 %
16	Public support percentage from 2020 Sch					16	99 %
Secti	on D. Computation of Investment Inc						
17	Investment income percentage for 2021 (I			•	. ,,	17	1.01 %
18 19a	Investment income percentage from 2020 331/3% support tests—2021. If the organic	ization did not	check the box	on line 14, ar	nd line 15 is m		
_	17 is not more than 331/3%, check this box	-	-	-		-	_
b	331/3% support tests—2020. If the organiz line 18 is not more than 331/3%, check this b						
20	Private foundation. If the organization die	d not check a l	box on line 14,	19a, or 19b, c	heck this box	and see instru	ctions 🕨 🗌

Part IV Supporting Organizations

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

Section A. All Supporting Organizations

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

Schedule A (Form 990 or 990-EZ) 2021

Part	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 on lines 11b and			
	11c below, the governing body of a supported organization?	11a		
b	A family member of a person described on line 11a above?	11b		
С	A 35% controlled entity of a person described on line 11a or 11b above? If "Yes" to line 11a, 11b, or 11c,			
	provide detail in Part VI.	11c		
Secti	on 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 one or more supported organizations have the power to regularly appoint or elect at least a majority of the organization's officers, 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 supported organization, describe how the powers to appoint and/or remove officers, directors, or trustees were allocated among the supported organizations and what conditions or restrictions, if any, applied to such powers during the tax year.	1		
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.	2		
Secti	on C. Type II Supporting Organizations			
			Yes	No
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).	1		
Secti	on 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 on line 2, above, did the organization's supported organizations have 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 Part VI the role the organization's supported organizations played in this regard.	3		
Sacti	on E. Type III Functionally Integrated Supporting Organizations	<u> </u>		
1	Check the box next to the method that the organization used to satisfy the Integral Part Test during the year (see i	netru	otions	-1
a b c	 ☐ The organization satisfied the Activities Test. Complete line 2 below. ☐ The organization is the parent of each of its supported organizations. Complete line 3 below. ☐ The organization supported a governmental entity. Describe in Part VI how you supported a governmental entity. 			
2	Activities Test. Answer lines 2a and 2b below.		Yes	No
а	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.	2 a		
b	Did the activities described on 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.	2b		
3 a	Parent of Supported Organizations. <i>Answer lines 3a and 3b below</i> . 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? <i>If "Yes" or "No," provide details in Part VI.</i>	3a		
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.	3h		

Part	Type III Non-Functionally Integrated 509(a)(3) Supporting Org	jani	zations	
1	Check here if the organization satisfied the Integral Part Test as a qualifying instructions. All other Type III non-functionally integrated supporting organ			
Sect	ion A—Adjusted Net Income		(A) Prior Year	(B) Current Year (optional)
1	Net short-term capital gain	1		
2	Recoveries of prior-year distributions	2		
3	Other gross income (see instructions)	3		
4	Add lines 1 through 3.	4		
5	Depreciation and depletion	5		
6	Portion of operating expenses paid or incurred for production or collection of gross income or for management, conservation, or maintenance of property held for production of income (see instructions)	6		
7	Other expenses (see instructions)	7		
8	Adjusted Net Income (subtract lines 5, 6, and 7 from line 4)	8		
Sect	ion B—Minimum Asset Amount		(A) Prior Year	(B) Current Year (optional)
1	Aggregate fair market value of all non-exempt-use assets (see instructions for short tax year or assets held for part of year):			
а	Average monthly value of securities	1a		
b	Average monthly cash balances	1b		
С	Fair market value of other non-exempt-use assets	1c		
d	Total (add lines 1a, 1b, and 1c)	1d		
е	Discount claimed for blockage or other factors (explain in detail in Part VI):			
2	Acquisition indebtedness applicable to non-exempt-use assets	2		
3	Subtract line 2 from line 1d.	3		
4	Cash deemed held for exempt use. Enter 0.015 of line 3 (for greater amount, see instructions).	4		
5	Net value of non-exempt-use assets (subtract line 4 from line 3)	5		
6	Multiply line 5 by 0.035.	6		
7	Recoveries of prior-year distributions	7		
8	Minimum Asset Amount (add line 7 to line 6)	8		
Sect	ion C-Distributable Amount			Current Year
1	Adjusted net income for prior year (from Section A, line 8, column A)	1		
2	Enter 0.85 of line 1.	2		
3	Minimum asset amount for prior year (from Section B, line 8, column A)	3		
4	Enter greater of line 2 or line 3.	4		
5	Income tax imposed in prior year	5		
6	Distributable Amount. Subtract line 5 from line 4, unless subject to emergency temporary reduction (see instructions).	6		
7	☐ Check here if the current year is the organization's first as a non-functional		ntegrated Type III suppo	orting organization
,	(see instructions).	any I	megrated Type III suppo	nung organization

Part	V Type III Non-Functionally Integrated 509(a)(3) Supporting Organi	zations (continue	d)	
Sect	ion D-Distributions				Current Year
1 2	Amounts paid to supported organizations to accomplish a Amounts paid to perform activity that directly furthers exe organizations, in excess of income from activity		orted	2	
3	Administrative expenses paid to accomplish exempt purp	oses of supported orga	nizations	3	
4	Amounts paid to acquire exempt-use assets			4	
5	Qualified set-aside amounts (prior IRS approval required-	-provide details in Part	VI)	5	
6	Other distributions (describe in Part VI). See instructions.			6	
7	Total annual distributions. Add lines 1 through 6.			7	
8	Distributions to attentive supported organizations to whic (provide details in Part VI). See instructions.	h the organization is res	sponsive		
				8	
10	Distributable amount for 2021 from Section C, line 6 Line 8 amount divided by line 9 amount			9 10	
	ion E—Distribution Allocations (see instructions)	(i) Excess Distributions	(ii) Underdistributior Pre-2021		(iii) Distributable Amount for 2021
1	Distributable amount for 2021 from Section C, line 6				
2	Underdistributions, if any, for years prior to 2021 (reasonable cause required—explain in Part VI). See instructions.				
3	Excess distributions carryover, if any, to 2021				
а	From 2016				
b	From 2017				
С	From 2018				
d	From 2019				
е	From 2020				
f	Total of lines 3a through 3e				
g	Applied to underdistributions of prior years				
h	Applied to 2021 distributable amount				
i	Carryover from 2016 not applied (see instructions)				
j_	Remainder. Subtract lines 3g, 3h, and 3i from line 3f.				
4	Distributions for 2021 from Section D, line 7: \$				
a	Applied to underdistributions of prior years			_	
b	Applied to 2021 distributable amount				
C	Remainder. Subtract lines 4a and 4b from line 4.				
5	Remaining underdistributions for years prior to 2021, if any. Subtract lines 3g and 4a from line 2. For result greater than zero, explain in Part VI . See instructions.				
6	Remaining underdistributions for 2021. Subtract lines 3h and 4b from line 1. For result greater than zero, explain in Part VI. See instructions.				
7	Excess distributions carryover to 2022. Add lines 3j and 4c.				
8	Breakdown of line 7:				
а	Excess from 2017				
b	Excess from 2018				
С	Excess from 2019				
d	Excess from 2020				
6	Excess from 2021				

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

SCHEDULE 0 (Form 990 or 990-EZ)

Department of the Treasury

Supplemental Information to Form 990 or 990-EZ

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

▶ Attach to Form 990 or Form 990-EZ.

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

OMB No. 1545-0047

Open to Public Inspection

Internal Revenue Service **Employer identification number** Name of the organization **SQUANNACOOK GREENWAYS** 45-3244076 Form 990, Part VI, Section B, Line 11b - It is sent to all members of the board to be reviewed and voted on before being submitted. Form 990, Part VI, Section B, Line 12c - Conflict of interest policy sent each year to the whole board, and each board member must sign a form acknowledging the receipt of it. Form 990, Part VI, Section B, Line 15 - We have no paid employees and so have not yet had to use this policy. Form 990, Part VI, Section C, Line 19 - All these documents are available on our web site and by request. Form 990, Part IX, Line 11g - Engineering work to support permitting of the Meehan Bridge project

Schedule O, Statement 1 SQUANNACOOK GREENWAYS

Form: Form 990 (2021) EIN: 45-3244076

Page: 1 Part I, Line 1

Activity Or Mission Description

Description

Squannacook River Rail Trail is a presently under construction conversion of approximately 3.7 miles of abandoned railroad in Townsend and Groton Massachusetts into a recreational trail based on the successful model of the Wachusett Greenways. The stone dust trail will provide a safe alternative to bike-unfriendly Route 119 and an enjoyable route for human-powered travel between important natural, historic, and cultural landmarks. The SRRT has potential to become a long-distance trail extending to the Nashua River Rail Trail in Ayer, Massachusetts and to the Mason-Greenville Railroad Trail in New Hampshire. This rail trail would be used by the public without fees, as specified in Article II of our articles of incorporation.

Page: 1

Schedule O, Statement 2 SQUANNACOOK GREENWAYS

Form: **Form 990 (2021)** EIN: **45-3244076**

Page: 2 Part III, Line 1

Mission Description

Description

the Wachusett Greenways. The stone dust trail will provide a safe alternative to bike-unfriendly Route 119 and an enjoyable route for human-powered travel between important natural, historic, and cultural landmarks. The SRRT has potential to become a long-distance trail extending to the Nashua River Rail Trail in Ayer, Massachusetts and to the Mason-Greenville Railroad Trail in New Hampshire. This rail trail would be used by the public without fees, as specified in Article II of our articles of incorporation.