

Part III Statement of Program Service AccomplishmentsCheck if Schedule O contains a response or note to any line in this Part III ☒**1** Briefly describe the organization's mission:

TO PROTECT THE NATURE OF MASSACHUSETTS FOR PEOPLE AND FOR WILDLIFE
THROUGH EDUCATION, LAND CONSERVATION, ADVOCACY, SCIENTIFIC RESEARCH,
AND HABITAT STEWARDSHIP.

2 Did the organization undertake any significant program services during the year which were not listed on the prior Form 990 or 990-EZ? ☐ Yes ☒ No

If "Yes," describe these new services on Schedule O.

3 Did the organization cease conducting, or make significant changes in how it conducts, any program services? ☐ Yes ☒ No

If "Yes," describe these changes on Schedule O.

4 Describe the 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 \$ 31,737,277. including grants of \$ 341,441.) (Revenue \$ 10,950,910.)

MASS AUDUBON MAINTAINS 25 FIELD OFFICES AND STAFFED WILDLIFE
SANCTUARIES (INCLUDING 20 SANCTUARIES WITH NATURE CENTERS, TWO OF WHICH
ARE IN URBAN AREAS) AND AN ADDITIONAL 41 UNSTAFFED WILDLIFE SANCTUARIES
WHICH ARE PREPARED FOR PUBLIC VISITATION. MASS AUDUBON SANCTUARIES
SERVE AS THE BASE FOR NATURE AND ENVIRONMENTAL EDUCATION COURSES AND
PROGRAMS, SCIENTIFIC RESEARCH, ECOLOGICAL MANAGEMENT AND OTHER
CONSERVATION-RELATED ACTIVITIES.

AS OF JUNE 30, 2023, MASS AUDUBON PROTECTED 41,524 ACRES OF OPEN SPACE
IN MASSACHUSETTS, OWNING 33,594 ACRES IN FEE AND PROTECTING THE
REMAINDER WITH CONSERVATION EASEMENTS. THESE DIVERSE PROTECTED
HABITATS RANGE FROM THE BERKSHIRES TO CAPE COD AND THE ISLANDS AND HELP

4b (Code:) (Expenses \$ 1,854,189. including grants of \$) (Revenue \$ 170,598.)

IN ADDITION TO THE SERVICES PROVIDED BY THE WILDLIFE SANCTUARIES AND
THE EDUCATION PROGRAMMING REFERRED TO IN 4A ABOVE WHICH ARE AVAILABLE
TO MEMBERS AND NON-MEMBERS ALIKE, MASS AUDUBON MEMBERS ALSO ENJOY A
NEWSLETTER (EXPLORE) PRODUCED FOUR TIMES PER YEAR, A QUARTERLY
E-NEWSLETTER (EXPLORATIONS), DISCOUNTS ON PROGRAMS AND AT GIFT SHOPS,
AND PUBLICATIONS TO INCREASE PUBLIC AWARENESS OF WILDLIFE, NATURE, AND
ENVIRONMENTAL ISSUES. FOR EXAMPLE, IN FY 2020 MASS AUDUBON COMPLETED
WORK ON THE SIXTH EDITION OF ITS DEFINITIVE REPORT ON LAND USE IN
MASSACHUSETTS ENTITLED LOSING GROUND: NATURE'S VALUE IN A CHANGING
CLIMATE. THIS REPORT CALCULATES AND ANALYZES THE CAUSES ASSOCIATED
WITH THE LOSS OF OPEN SPACE IN MASSACHUSETTS AND CALLS FOR A BOLD
STATE-WIDE LAND CONSERVATION GOAL TO PRESERVE OPEN SPACE AND COMBAT

4c (Code:) (Expenses \$ 2,202,012. including grants of \$) (Revenue \$ 304,804.)

MASS AUDUBON UTILIZES AND DEVELOPS SCIENTIFIC KNOWLEDGE TO SUPPORT ITS
LONGSTANDING TRADITION AS AN ORGANIZATION WHICH USES SCIENCE AS THE
UNDERPINNING FOR ITS EDUCATION, LAND PROTECTION, ADVOCACY AND HABITAT
STEWARDSHIP ACTIVITIES. CURRENT RESEARCH AND/OR ECOLOGICAL MANAGEMENT
WORK FOCUSES ON THE PROTECTION AND STEWARDSHIP OF SELECTED
MASSACHUSETTS HABITATS SUCH AS GRASSLANDS, COASTAL HEATHLANDS AND SALT
MARSHES. IN ADDITION, MONITORING OF KEY GROUPS OF ORGANISMS SUCH AS
BIRDS, AMPHIBIANS, INVERTEBRATES AND PLANTS CONTINUES ACROSS THE STATE
IN ORDER TO PROVIDE AN IMPORTANT BASELINE TO EVALUATE CHANGING
ENVIRONMENTAL CONDITIONS ASSOCIATED WITH CLIMATE CHANGE AND LAND
DEVELOPMENT. MASS AUDUBON HAS ALSO DEVELOPED AND IMPLEMENTS AN
INVASIVE SPECIES MANAGEMENT STRATEGY TO PROTECT THE INTEGRITY OF ITS

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

(Expenses \$ 1,253,375. including grants of \$) (Revenue \$ 2,000.)

4e Total program service expenses 37,046,853.

Form 990 (2022)

Part IV Checklist of Required Schedules

	Yes	No
1 Is the organization described in section 501(c)(3) or 4947(a)(1) (other than a private foundation)? <i>If "Yes," complete Schedule A</i>	1 X	
2 Is the organization required to complete <i>Schedule B, Schedule of Contributors</i> ? 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? <i>If "Yes," complete Schedule C, Part I</i>	3	X
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 X	
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? <i>If "Yes," complete Schedule C, Part III</i>	5	X
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? <i>If "Yes," complete Schedule D, Part I</i>	6	X
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 X	
8 Did the organization maintain collections of works of art, historical treasures, or other similar assets? <i>If "Yes," complete Schedule D, Part III</i>	8 X	
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 "Yes," complete Schedule D, Part IV</i>	9	X
10 Did the organization, directly or through a related organization, hold assets in donor-restricted endowments or in quasi endowments? <i>If "Yes," complete Schedule D, Part V</i>	10 X	
11 If the organization's answer to any of the following questions is "Yes," then complete Schedule D, Parts VI, VII, VIII, IX, or X, as applicable.		
a Did the organization report an amount for land, buildings, and equipment in Part X, line 10? <i>If "Yes," complete Schedule D, Part VI</i>	11a X	
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 X	
c 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	X
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	X
e Did the organization report an amount for other liabilities in Part X, line 25? <i>If "Yes," complete Schedule D, Part X</i>	11e X	
f 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>	11f X	
12a Did the organization obtain separate, independent audited financial statements for the tax year? <i>If "Yes," complete Schedule D, Parts XI and XII</i>	12a	X
b Was the organization included in consolidated, independent audited financial statements for the tax year? <i>If "Yes," and if the organization answered "No" to line 12a, then completing Schedule D, Parts XI and XII is optional</i>	12b X	
13 Is the organization a school described in section 170(b)(1)(A)(ii)? <i>If "Yes," complete Schedule E</i>	13	X
14a Did the organization maintain an office, employees, or agents outside of the United States?	14a	X
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? <i>If "Yes," complete Schedule F, Parts I and IV</i>	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? <i>If "Yes," complete Schedule F, Parts II and IV</i>	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? <i>If "Yes," complete Schedule F, Parts III and IV</i>	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? <i>If "Yes," complete Schedule G, Part I. See instructions</i>	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? <i>If "Yes," complete Schedule G, Part II</i>	18 X	
19 Did the organization report more than \$15,000 of gross income from gaming activities on Part VIII, line 9a? <i>If "Yes," complete Schedule G, Part III</i>	19	X
20a Did the organization operate one or more hospital facilities? <i>If "Yes," complete Schedule H</i>	20a	X
b If "Yes" to line 20a, did the organization attach a copy of its audited financial statements to this return?	20b	
21 Did the organization report more than \$5,000 of grants or other assistance to any domestic organization or domestic government on Part IX, column (A), line 1? <i>If "Yes," complete Schedule I, Parts I and II</i>	21	X

Part IV 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? <i>If "Yes," complete Schedule I, Parts I and III</i>	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? <i>If "Yes," complete Schedule J</i>	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? <i>If "Yes," answer lines 24b through 24d and complete Schedule K. If "No," go to line 25a</i>	24a	X
b Did the organization invest any proceeds of tax-exempt bonds beyond a temporary period exception?	24b	
c Did the organization maintain an escrow account other than a refunding escrow at any time during the year to defease any tax-exempt bonds?	24c	
d Did the organization act as an "on behalf of" issuer for bonds outstanding at any time during the year?	24d	
25a Section 501(c)(3), 501(c)(4), and 501(c)(29) organizations. Did the organization engage in an excess benefit transaction with a disqualified person during the year? <i>If "Yes," complete Schedule L, Part I</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? <i>If "Yes," complete Schedule L, Part I</i>	25b	X
26 Did the organization report any amount on Part X, line 5 or 22, for receivables from or payables to any current 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	X
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? <i>If "Yes," complete Schedule L, Part III</i>	27	X
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):		
a A current or former officer, director, trustee, key employee, creator or founder, or substantial contributor? <i>If "Yes," complete Schedule L, Part IV</i>	28a	X
b A family member of any individual described in line 28a? <i>If "Yes," complete Schedule L, Part IV</i>	28b	X
c A 35% controlled entity of one or more individuals and/or organizations described in line 28a or 28b? <i>If "Yes," complete Schedule L, Part IV</i>	28c	X
29 Did the organization receive more than \$25,000 in non-cash contributions? <i>If "Yes," complete Schedule M</i>	29 X	
30 Did the organization receive contributions of art, historical treasures, or other similar assets, or qualified conservation contributions? <i>If "Yes," complete Schedule M</i>	30 X	
31 Did the organization liquidate, terminate, or dissolve and cease operations? <i>If "Yes," complete Schedule N, Part I</i>	31	X
32 Did the organization sell, exchange, dispose of, or transfer more than 25% of its net assets? <i>If "Yes," complete Schedule N, Part II</i>	32	X
33 Did the organization own 100% of an entity disregarded as separate from the organization under Regulations sections 301.7701-2 and 301.7701-3? <i>If "Yes," complete Schedule R, Part I</i>	33	X
34 Was the organization related to any tax-exempt or taxable entity? <i>If "Yes," complete Schedule R, Part II, III, or IV, and Part V, line 1</i>	34 X	
35a Did the organization have a controlled entity within the meaning of section 512(b)(13)?	35a X	
b If "Yes" to line 35a, did the organization receive any payment from or engage in any transaction with a controlled entity within the meaning of section 512(b)(13)? <i>If "Yes," complete Schedule R, Part V, line 2</i>	35b X	
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	X
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	X
38 Did the organization complete Schedule O and provide explanations on Schedule O for Part VI, lines 11b and 19?	38 X	

Note: All Form 990 filers are required to complete Schedule O

Part V Statements Regarding Other IRS Filings and Tax ComplianceCheck 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	1a 126	
b Enter the number of Forms W-2G included on line 1a. Enter -0- if not applicable	1b 0	
c Did the organization comply with backup withholding rules for reportable payments to vendors and reportable gaming (gambling) winnings to prize winners?	1c X	

Part 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	2a	1185
b If at least one is reported on line 2a, did the organization file all required federal employment tax returns?	2b	X
3a Did the organization have unrelated business gross income of \$1,000 or more during the year?	3a	X
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	X
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	X
b Did any taxable party notify the organization that it was or is a party to a prohibited tax shelter transaction?	5b	X
c 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	X
b If "Yes," did the organization include with every solicitation an express statement that such contributions or gifts were not tax deductible?	6b	
7 Organizations that may receive deductible contributions under section 170(c).		
a Did the organization receive a payment in excess of \$75 made partly as a contribution and partly for goods and services provided to the payor?	7a	X
b If "Yes," did the organization notify the donor of the value of the goods or services provided?	7b	X
c 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	7d	
e Did the organization receive any funds, directly or indirectly, to pay premiums on a personal benefit contract?	7e	X
f Did the organization, during the year, pay premiums, directly or indirectly, on a personal benefit contract?	7f	X
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.		
a 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:		
a Initiation fees and capital contributions included on Part VIII, line 12	10a	
b Gross receipts, included on Form 990, Part VIII, line 12, for public use of club facilities	10b	
11 Section 501(c)(12) organizations. Enter:		
a Gross income from members or shareholders	11a	
b Gross income from other sources. (Do not net amounts due or paid to other sources against amounts due or received from them.)	11b	
12a Section 4947(a)(1) non-exempt charitable trusts. Is the organization filing Form 990 in lieu of Form 1041?	12a	
b If "Yes," enter the amount of tax-exempt interest received or accrued during the year	12b	
13 Section 501(c)(29) qualified nonprofit health insurance issuers.		
a Is the organization licensed to issue qualified health plans in more than one state? Note: See the instructions for additional information the organization must report on Schedule O.	13a	
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	13b	
c Enter the amount of reserves on hand	13c	
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 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? If "Yes," see the instructions and file Form 4720, Schedule N.	15	X
16 Is the organization an educational institution subject to the section 4968 excise tax on net investment income? If "Yes," complete Form 4720, Schedule O.	16	X
17 Section 501(c)(21) organizations. Did the trust, or any disqualified or other person engage in any activities that would result in the imposition of an excise tax under section 4951, 4952 or 4953? If "Yes," complete Form 6069.	17	

Part 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 on Schedule O. See instructions.

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

Section A. Governing Body and Management

	1a	1b	2	3	4	5	6	7a	7b	8a	8b	9
1a Enter the number of voting members of the governing body at the end of the tax year	28											
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 on line 1a, above, who are independent		28										
2 Did any officer, director, trustee, or key employee have a family relationship or a business relationship with any other officer, director, trustee, or key employee?			2									
3 Did the organization delegate control over management duties customarily performed by or under the direct supervision of officers, directors, trustees, or key employees to a management company or other person?				3								
4 Did the organization make any significant changes to its governing documents since the prior Form 990 was filed?					4							
5 Did the organization become aware during the year of a significant diversion of the organization's assets?						5						
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	X			
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:												
a The governing body?										8a	X	
b Each committee with authority to act on behalf of the governing body?											8b	X
9 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												9

Section B. Policies (This Section B requests information about policies not required by the Internal Revenue Code.)

	10a	10b	11a	12a	12b	12c	13	14	15a	15b	16a	16b
10a Did the organization have local chapters, branches, or affiliates?												
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?												
11a Has the organization provided a complete copy of this Form 990 to all members of its governing body before filing the form?												
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												
b Were officers, directors, or trustees, and key employees required to disclose annually interests that could give rise to conflicts?												
c Did the organization regularly and consistently monitor and enforce compliance with the policy? If "Yes," describe on Schedule O how this was done												
13 Did the organization have a written whistleblower policy?												
14 Did the organization have a written document retention and destruction policy?												
15 Did the process for determining compensation of the following persons include a review and approval by independent persons, comparability data, and contemporaneous substantiation of the deliberation and decision?												
a The organization's CEO, Executive Director, or top management official												
b Other officers or key employees of the organization												
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 with a taxable entity during the year?												
b If "Yes," did the organization follow a written policy or procedure requiring the organization to evaluate its participation in joint venture arrangements under applicable federal tax law, and take steps to safeguard the organization's exempt status with respect to such arrangements?												

Section C. Disclosure

17 List the states with which a copy of this Form 990 is required to be filed CA, CT, DC, FL, MA, MD, NH, NJ, NY, OH, PA, RI

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.
☒ Own website ☒ Another's website ☒ Upon request ☐ 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, 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
BANCROFT POOR - 781-259-9500
208 SOUTH GREAT ROAD, LINCOLN, MA 01773

Part VII Compensation of Officers, Directors, Trustees, Key Employees, Highest Compensated Employees, and Independent ContractorsCheck if Schedule O contains a response or note to any line in this Part VII ☐**Section A. Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees****1a** Complete this table for all persons required to be listed. Report compensation for the calendar year ending with or within the organization's tax year.

- List all of the organization's **current** officers, directors, trustees (whether individuals or organizations), regardless of amount of compensation. Enter -0- in columns (D), (E), and (F) if no compensation was paid.

- List all of the organization's **current** key employees, if any. See the instructions for definition of "key employee."

- List the organization's five **current** highest compensated employees (other than an officer, director, trustee, or key employee) who received reportable compensation (box 5 of Form W-2, box 6 of Form 1099-MISC, and/or box 1 of Form 1099-NEC) of more than \$100,000 from the organization and any related organizations.

- List all of the organization's **former** officers, key employees, and highest compensated employees who received more than \$100,000 of reportable compensation from the organization and any related organizations.

- List all of the organization's **former directors or trustees** that received, in the capacity as a former director or trustee of the organization, more than \$10,000 of reportable compensation from the organization and any related organizations.

See 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.

(A) Name and title	(B) Average hours per week (list any hours for related organizations below line)	(C) Position (do not check more than one box, unless person is both an officer and a director/trustee)						(D) Reportable compensation from the organization (W-2/1099-MISC/1099-NEC)	(E) Reportable compensation from related organizations (W-2/1099-MISC/1099-NEC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual trustee or director	Institutional trustee	Officer	Key employee	Highest compensated employee	Former			
(1) DAVID O'NEILL PRESIDENT	39.50 0.50			X				395,248.	0.	59,915.
(2) VICTORIA JONES CHIEF DEVELOPMENT OFFICER	40.00 0.00				X			313,241.	0.	31,628.
(3) BANCROFT POOR CFO/ASST. TREASURER	39.50 0.50			X				233,136.	0.	26,735.
(4) MICHELLE MANION VP FOR ADVOCACY AND POLICY	40.00 0.00				X			193,574.	0.	22,512.
(5) GAIL YEO VP OF WILDLIFE SANCTUARIES	40.00 0.00				X			193,574.	0.	20,727.
(6) JAN O'NEIL DIR OF MEMBERSHIP/ASST TREASURER	40.00 0.00			X				130,696.	0.	47,844.
(7) NIA KEITH VP FOR DEIJA	40.00 0.00				X			166,377.	0.	10,798.
(8) TIMOTHY CALBRESE SR. DIR.OF CORP, FND, & GRANT SUPPOR	40.00 0.00				X			149,339.	0.	12,856.
(9) NICOLE MCKOON ASST TREASURER/ADMIN OPS MANAGER	40.00 0.00			X				72,564.	0.	28,029.
(10) MARGO MERCER ASSISTANT SECRETARY/CHIEF OF STAFF	40.00 0.00			X				86,925.	0.	9,760.
(11) SAMANTHA ARNOLD SECRETARY/EA TO PRESIDENT	40.00 0.00			X				53,724.	0.	9,468.
(12) KRISTIN BARR ASST. SECRETARY	30.00 0.00			X				45,845.	0.	5,331.
(13) ALBERT NIERENBERG DIRECTOR	1.00 0.00	X						0.	0.	0.
(14) ANDREW FALENDER DIRECTOR	1.00 0.00	X						0.	0.	0.
(15) ANN HOLLINGSWORTH DIRECTOR	1.00 0.00	X						0.	0.	0.
(16) BETH KRESSLEY GOLDSTEIN CHAIR/DIRECTOR	6.00 0.00	X		X				0.	0.	0.
(17) BIRGITTA DICKERSON DIRECTOR (UNTIL 11/02/22)	1.00 0.00	X						0.	0.	0.

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

(A) Name and title	(B) Average hours per week (list any hours for related organizations below line)	(C) Position (do not check more than one box, unless person is both an officer and a director/trustee)						(D) Reportable compensation from the organization (W-2/1099-MISC/1099-NEC)	(E) Reportable compensation from related organizations (W-2/1099-MISC/1099-NEC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual trustee or director	Institutional trustee	Officer	Key employee	Highest compensated employee	Former			
(18) BRIAN HICKS DIRECTOR	1.00 0.00	X						0.	0.	0.
(19) CAROL GREGORY DIRECTOR	1.00 0.00	X						0.	0.	0.
(20) CHRISTOPHER KLEM VICE CHAIR/DIRECTOR	4.00 0.00	X		X				0.	0.	0.
(21) DAVID PHELAN DIRECTOR	1.00 0.00	X						0.	0.	0.
(22) DELPHINE ZURKIYA DIRECTOR	1.00 0.00	X						0.	0.	0.
(23) ELIZABETH GILMORE DIRECTOR	1.00 0.00	X						0.	0.	0.
(24) HENRY WOOLSEY DIRECTOR	1.00 0.50	X						0.	0.	0.
(25) JOEL BARRERA DIRECTOR	1.00 0.00	X						0.	0.	0.
(26) KATHLEEN EMRICH DIRECTOR	1.00 0.00	X						0.	0.	0.
1b Subtotal								2,034,243.	0.	285,603.
c Total from continuation sheets to Part VII, Section A								0.	0.	0.
d Total (add lines 1b and 1c)								2,034,243.	0.	285,603.

2 Total number of individuals (including but not limited to those listed above) who received more than \$100,000 of reportable compensation from the organization

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- 3** Did the organization list any **former** officer, director, trustee, key employee, or highest compensated employee on line 1a? If "Yes," complete Schedule J for such individual
- 4** For any individual listed on line 1a, is the sum of reportable compensation and other compensation from the organization and related organizations greater than \$150,000? If "Yes," complete Schedule J for such individual
- 5** Did any person listed on line 1a receive or accrue compensation from any unrelated organization or individual for services rendered to the organization? If "Yes," complete Schedule J for such person

	Yes	No
3		X
4	X	
5		X

Section B. Independent Contractors

1 Complete this table for your five highest compensated independent contractors that received more than \$100,000 of compensation from the organization. Report compensation for the calendar year ending with or within the organization's tax year.

(A) Name and business address	(B) Description of services	(C) Compensation
STAGE COACH DIGITAL 2038 NE DAVIS STREET, PORTLAND, OR 97232	MARKETING CONSULTANT	357,580.
CAPE ASSOCIATES 345 MASSASOIT RD, EASTHAM, MA 02642	CONSTRUCTION	246,917.
REED HILDERBRAND, LLC 130 BISHOP ALLEN DRIVE, CAMBRIDGE, MA 02139	LANDSCAPE ARCHITECT	235,332.
PRIME BUCHHOLZ, LLC P.O. BOX 16011, LEWISTON, ME 04243-9588	INVESTMENT ADVISOR	155,450.
ROI SOLUTIONS 200 RIVERS EDGE DRIVE, MEDFORD, MA 02155	DATA BASE HOSTING	152,337.

2 Total number of independent contractors (including but not limited to those listed above) who received more than \$100,000 of compensation from the organization

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SEE PART VII, SECTION A CONTINUATION SHEETS

Form 990 (2022)

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

(A) Name and title	(B) Average hours per week (list any hours for related organizations below line)	(C) Position (check all that apply)						(D) Reportable compensation from the organization (W-2/1099-MISC)	(E) Reportable compensation from related organizations (W-2/1099-MISC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual trustee or director	Institutional trustee	Officer	Key employee	Highest compensated employee	Former			
(27) LINDA JONES DIRECTOR	1.00 0.00	X						0.	0.	0.
(28) LORNA GIBSON DIRECTOR	1.00 0.00	X						0.	0.	0.
(29) MARCELO SUAREZ-OROZCO DIRECTOR	1.00 0.00	X						0.	0.	0.
(30) MICHAEL PAPPONE DIRECTOR	1.00 0.00	X						0.	0.	0.
(31) NAGESH MAHANTHAPPA VICE CHAIR/DIRECTOR	4.00 0.00	X		X				0.	0.	0.
(32) PATRICIA SPENCE DIRECTOR	1.00 0.00	X						0.	0.	0.
(33) PETER BERNARD DIRECTOR	1.00 0.00	X						0.	0.	0.
(34) PETER ROSENBLUM DIRECTOR	1.00 0.00	X						0.	0.	0.
(35) RANDOLPH WENTWORTH DIRECTOR	1.00 0.00	X						0.	0.	0.
(36) ROBERT BALL TREASURER/DIRECTOR	5.00 0.00	X		X				0.	0.	0.
(37) ROBERT MURCHISON DIRECTOR	1.00 0.00	X						0.	0.	0.
(38) ROSAMOND VAULE DIRECTOR (UNTIL 11/02/22)	1.00 0.00	X						0.	0.	0.
(39) SCOTT EDWARDS DIRECTOR	1.00 0.00	X						0.	0.	0.
(40) THOMAS DEMARCO DIRECTOR	1.00 0.00	X						0.	0.	0.
(41) THOMAS M. POUNDS DIRECTOR	1.00 0.00	X						0.	0.	0.
(42) TRACEY BOLOTNICK DIRECTOR	1.00 0.00	X						0.	0.	0.
(43) MALLORY KENDOR SECRETARY/EA TO PRESIDENT	40.00 0.00			X				0.	0.	0.
(44) SUZIE TAPSON DIRECTOR	1.00 0.00	X						0.	0.	0.
Total to Part VII, Section A, line 1c										

Part VIII Statement of RevenueCheck if Schedule O contains a response or note to any line in this Part VIII ☐

				(A) Total revenue	(B) Related or exempt function revenue	(C) Unrelated business revenue	(D) Revenue excluded from tax under sections 512 - 514
Contributions, Gifts, Grants and Other Similar Amounts	1 a Federated campaigns	1a					
	b Membership dues	1b	4,658,051.				
	c Fundraising events	1c	45,675.				
	d Related organizations	1d					
	e Government grants (contributions)	1e	5,594,745.				
	f All other contributions, gifts, grants, and similar amounts not included above ...	1f	23,674,372.				
	g Noncash contributions included in lines 1a-1f	1g	\$ 1,418,153.				
	h Total. Add lines 1a-1f				33,972,843.		
Program Service Revenue	2 a SANCTUARIES		Business Code				
			900099	11,428,312.	11428312.		
	b						
	c						
	d						
	e						
	f All other program service revenue						
	g Total. Add lines 2a-2f				11,428,312.		
Other Revenue	3 Investment income (including dividends, interest, and other similar amounts)			2,336,202.		-103,104.	2439306.
	4 Income from investment of tax-exempt bond proceeds						
	5 Royalties						
	6 a Gross rents	6a	(i) Real				
			(ii) Personal				
	b Less: rental expenses ...	6b	0.				
	c Rental income or (loss)	6c	244,735.				
	d Net rental income or (loss)			244,735.			244,735.
	7 a Gross amount from sales of assets other than inventory	7a	(i) Securities				
			(ii) Other				
	b Less: cost or other basis and sales expenses	7b	6,693,104.	14,885.			
	c Gain or (loss)	7c	-127,660.	-14,885.			
	d Net gain or (loss)			-142,545.			-142,545.
	8 a Gross income from fundraising events (not including \$ 45,675. of contributions reported on line 1c). See Part IV, line 18						
b Less: direct expenses	8b	133,285.					
c Net income or (loss) from fundraising events			110,894.			110,894.	
9 a Gross income from gaming activities. See Part IV, line 19							
b Less: direct expenses	9b	22,391.					
c Net income or (loss) from gaming activities							
10 a Gross sales of inventory, less returns and allowances	10a						
b Less: cost of goods sold	10b	1,502,008.					
c Net income or (loss) from sales of inventory			783,597.			783,597.	
Miscellaneous Revenue	11 a MISCELLANEOUS REVENUE		Business Code				
			900099	152,749.		152,749.	
	b						
	c						
	d All other revenue						
	e Total. Add lines 11a-11d				152,749.		
12 Total revenue. See instructions				48,886,787.	11428312.	-103,104.	3588736.

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 ☐

Do not include amounts reported on lines 6b, 7b, 8b, 9b, and 10b of Part VIII.	(A) Total expenses	(B) Program service expenses	(C) Management and general expenses	(D) Fundraising expenses
1 Grants and other assistance to domestic organizations and domestic governments. See Part IV, line 21 ...				
2 Grants and other assistance to domestic individuals. See Part IV, line 22	168,941.	168,941.		
3 Grants and other assistance to foreign organizations, foreign governments, and foreign individuals. See Part IV, lines 15 and 16	172,500.	172,500.		
4 Benefits paid to or for members				
5 Compensation of current officers, directors, trustees, and key employees	1,092,371.	149,721.	942,650.	
6 Compensation not included above to disqualified persons (as defined under section 4958(f)(1)) and persons described in section 4958(c)(3)(B)				
7 Other salaries and wages	25,854,271.	21,526,087.	2,247,471.	2,080,713.
8 Pension plan accruals and contributions (include section 401(k) and 403(b) employer contributions)	1,147,183.	865,961.	177,186.	104,036.
9 Other employee benefits	3,117,762.	2,307,251.	506,762.	303,749.
10 Payroll taxes	1,909,658.	1,636,199.	146,284.	127,175.
11 Fees for services (nonemployees):				
a Management				
b Legal	133,249.	99,762.	33,487.	
c Accounting	134,603.		134,603.	
d Lobbying	136,061.	136,061.		
e Professional fundraising services. See Part IV, line 17	244,163.			244,163.
f Investment management fees	226,359.		226,359.	
g Other. (If line 11g amount exceeds 10% of line 25, column (A), amount, list line 11g expenses on Sch O.)	1,527,338.	1,395,764.	96,072.	35,502.
12 Advertising and promotion	211,987.	77,851.	133,586.	550.
13 Office expenses	301,778.	147,917.	131,353.	22,508.
14 Information technology	224,483.	196,830.	15,232.	12,421.
15 Royalties				
16 Occupancy	511,776.	471,612.	40,033.	131.
17 Travel	442,861.	416,945.	23,291.	2,625.
18 Payments of travel or entertainment expenses for any federal, state, or local public officials ...				
19 Conferences, conventions, and meetings	92,293.	86,918.	3,966.	1,409.
20 Interest	5,795.	5,016.	779.	
21 Payments to affiliates				
22 Depreciation, depletion, and amortization	3,119,106.	3,079,538.	39,568.	
23 Insurance	555,694.	484,336.	71,358.	
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.)				
a SERVICE CONTRACTS	891,951.	471,548.	213,258.	207,145.
b FOOD	256,246.	181,043.	50,518.	24,685.
c DUES AND SUBSCRIPTIONS,	103,249.	83,085.	8,720.	11,444.
d				
e All other expenses	3,206,864.	2,885,967.	289,815.	31,082.
25 Total functional expenses. Add lines 1 through 24e	45,788,542.	37,046,853.	5,532,351.	3,209,338.
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 SheetCheck if Schedule O contains a response or note to any line in this Part X ☐

		(A) Beginning of year		(B) End of year
Assets	1 Cash - non-interest-bearing	7,093,141.	1	7,047,872.
	2 Savings and temporary cash investments	24,282,687.	2	27,988,933.
	3 Pledges and grants receivable, net	2,826,056.	3	1,787,148.
	4 Accounts receivable, net	216,385.	4	657,820.
	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	
	8 Inventories for sale or use	249,982.	8	302,905.
	9 Prepaid expenses and deferred charges	221,011.	9	214,345.
	10a Land, buildings, and equipment: cost or other basis. Complete Part VI of Schedule D	10a 144,825,070.		
	b Less: accumulated depreciation	10b 31,848,265.	10c	112,976,805.
	11 Investments - publicly traded securities	74,156,632.	11	76,615,061.
	12 Investments - other securities. See Part IV, line 11	107,269,262.	12	115,538,791.
	13 Investments - program-related. See Part IV, line 11		13	
	14 Intangible assets		14	
	15 Other assets. See Part IV, line 11		15	130,480.
16 Total assets. Add lines 1 through 15 (must equal line 33)	326,378,575.	16	343,260,160.	
Liabilities	17 Accounts payable and accrued expenses	2,843,331.	17	4,033,687.
	18 Grants payable		18	
	19 Deferred revenue	5,948,970.	19	5,230,207.
	20 Tax-exempt bond liabilities		20	
	21 Escrow or custodial account liability. Complete Part IV of Schedule D		21	
	22 Loans and other payables to any current or former officer, director, trustee, key employee, creator or founder, substantial contributor, or 35% controlled entity or family member of any of these persons		22	
	23 Secured mortgages and notes payable to unrelated third parties		23	
	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	4,404,558.	25	3,866,172.
	26 Total liabilities. Add lines 17 through 25	13,196,859.	26	13,130,066.
	Net Assets or Fund Balances	Organizations that follow FASB ASC 958, check here ☒ and complete lines 27, 28, 32, and 33.		
27 Net assets without donor restrictions		88,317,647.	27	95,679,144.
28 Net assets with donor restrictions		224,864,069.	28	234,450,950.
Organizations that do not follow FASB ASC 958, check here ☐ and complete lines 29 through 33.				
29 Capital stock or trust principal, or current funds			29	
30 Paid-in or capital surplus, or land, building, or equipment fund			30	
31 Retained earnings, endowment, accumulated income, or other funds			31	
32 Total net assets or fund balances		313,181,716.	32	330,130,094.
33 Total liabilities and net assets/fund balances		326,378,575.	33	343,260,160.

Form 990 (2022)

Part XI Reconciliation of Net AssetsCheck 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	48,886,787.
2	Total expenses (must equal Part IX, column (A), line 25)	2	45,788,542.
3	Revenue less expenses. Subtract line 2 from line 1	3	3,098,245.
4	Net assets or fund balances at beginning of year (must equal Part X, line 32, column (A))	4	313,181,716.
5	Net unrealized gains (losses) on investments	5	12,480,380.
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	1,369,753.
10	Net assets or fund balances at end of year. Combine lines 3 through 9 (must equal Part X, line 32, column (B))	10	330,130,094.

Part XII Financial Statements and ReportingCheck 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," explain on Schedule O.		
2a Were the organization's financial statements compiled or reviewed by an independent accountant? _____ 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		X
b Were the organization's financial statements audited by an independent accountant? _____ 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	X	
c If "Yes" to line 2a or 2b, does the organization have a committee that assumes responsibility for oversight of the audit, review, or compilation of its financial statements and selection of an independent accountant? _____ If the organization changed either its oversight process or selection process during the tax year, explain on Schedule O.	X	
3a As a result of a federal award, was the organization required to undergo an audit or audits as set forth in the Uniform Guidance, 2 C.F.R. Part 200, Subpart F? _____		X
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 _____		

Form 990 (2022)

SCHEDULE A
(Form 990)

Department of the Treasury
Internal Revenue Service

Public Charity Status and Public Support

Complete if the organization is a section 501(c)(3) organization or a section 4947(a)(1) nonexempt charitable trust.
Attach to Form 990 or Form 990-EZ.

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

OMB No. 1545-0047

2022

Open to Public
Inspection

Name of the organization

MASSACHUSETTS AUDUBON SOCIETY, INC.

Employer identification number

04-2104702

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

The organization is not a private foundation because it is: (For lines 1 through 12, check only one box.)

- 1 ☐ A church, convention of churches, or association of churches described in **section 170(b)(1)(A)(i).**
- 2 ☐ A school described in **section 170(b)(1)(A)(ii).** (Attach Schedule E (Form 990).)
- 3 ☐ A hospital or a cooperative hospital service organization described in **section 170(b)(1)(A)(iii).**
- 4 ☐ A medical research organization operated in conjunction with a hospital described in **section 170(b)(1)(A)(iii).** Enter the hospital's name, city, and state: _____
- 5 ☐ An organization operated for the benefit of a college or university owned or operated by a governmental unit described in **section 170(b)(1)(A)(iv).** (Complete Part II.)
- 6 ☐ A federal, state, or local government or governmental unit described in **section 170(b)(1)(A)(v).**
- 7 ☒ An organization that normally receives a substantial part of its support from a governmental unit or from the general public described in **section 170(b)(1)(A)(vi).** (Complete Part II.)
- 8 ☐ A community trust described in **section 170(b)(1)(A)(vi).** (Complete Part II.)
- 9 ☐ An 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: _____
- 10 ☐ 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 exempt functions, subject to certain exceptions; and (2) no more than 33 1/3% of its support from gross investment income and unrelated business taxable income (less section 511 tax) from businesses acquired by the organization after June 30, 1975. See **section 509(a)(2).** (Complete Part III.)
- 11 ☐ An organization organized and operated exclusively to test for public safety. See **section 509(a)(4).**
- 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 12g.
- a ☐ **Type I.** A supporting organization operated, supervised, or controlled by its supported organization(s), typically by giving the supported organization(s) the power to regularly appoint or elect a majority of the directors or trustees of the supporting organization. **You must complete Part IV, Sections A and B.**
- b ☐ **Type II.** A supporting organization supervised or controlled in connection with its supported organization(s), by having control or management of the supporting organization vested in the same persons that control or manage the supported organization(s). **You must complete Part IV, Sections A and C.**
- c ☐ **Type III functionally integrated.** A supporting organization operated in connection with, and functionally integrated with, its supported organization(s) (see instructions). **You must complete Part IV, Sections A, D, and E.**
- d ☐ **Type III non-functionally integrated.** A supporting organization operated in connection with its supported organization(s) that is not functionally integrated. The organization generally must satisfy a distribution requirement and an attentiveness requirement (see instructions). **You must complete Part IV, Sections A and D, and Part V.**
- 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 listed in your governing document?		(v) Amount of monetary support (see instructions)	(vi) Amount of other support (see instructions)
			Yes	No		
Total						

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

(Complete only if you checked the box on line 5, 7, or 8 of Part I or if the organization failed to qualify under Part III. If the organization fails to qualify under the tests listed below, please complete Part III.)

Section A. Public Support

Calendar year (or fiscal year beginning in)	(a) 2018	(b) 2019	(c) 2020	(d) 2021	(e) 2022	(f) Total
1 Gifts, grants, contributions, and membership fees received. (Do not include any "unusual grants.")	31994890.	20071462.	23422342.	28672847.	33972843.	138134384
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	31994890.	20071462.	23422342.	28672847.	33972843.	138134384
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)						8809266.
6 Public support. Subtract line 5 from line 4.						129325118

Section B. Total Support

Calendar year (or fiscal year beginning in)	(a) 2018	(b) 2019	(c) 2020	(d) 2021	(e) 2022	(f) Total
7 Amounts from line 4	31994890.	20071462.	23422342.	28672847.	33972843.	138134384
8 Gross income from interest, dividends, payments received on securities loans, rents, royalties, and income from similar sources	1963077.	1142894.	1081094.	1652964.	2688335.	8528364.
9 Net income from unrelated business activities, whether or not the business is regularly carried on	142,215.	43,825.	170,083.	15,072.	0.	371,195.
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						147033943
12 Gross receipts from related activities, etc. (see instructions)					12	45,934,659.
13 First 5 years. If the Form 990 is for the organization's first, second, third, fourth, or fifth tax year as a section 501(c)(3) organization, check this box and stop here						

Section C. Computation of Public Support Percentage

14 Public support percentage for 2022 (line 6, column (f), divided by line 11, column (f))	14	87.96 %
15 Public support percentage from 2021 Schedule A, Part II, line 14	15	87.05 %
16a 33 1/3% support test - 2022. If the organization did not check the box on line 13, and line 14 is 33 1/3% or more, check this box and stop here. The organization qualifies as a publicly supported organization		
		☒
b 33 1/3% support test - 2021. If the organization did not check a box on line 13 or 16a, and line 15 is 33 1/3% or more, check this box and stop here. The organization qualifies as a publicly supported organization		
		☐
17a 10% -facts-and-circumstances test - 2022. If the organization did not check a box on line 13, 16a, or 16b, and line 14 is 10% or more, and if the organization meets the facts-and-circumstances test, check this box and stop here. Explain in Part VI how the organization meets the facts-and-circumstances test. The organization qualifies as a publicly supported organization		
		☐
b 10% -facts-and-circumstances test - 2021. If the organization did not check a box on line 13, 16a, 16b, or 17a, and line 15 is 10% or more, and if the organization meets the facts-and-circumstances test, check this box and stop here. Explain in Part VI how the organization meets the facts-and-circumstances test. The organization qualifies as a publicly supported organization		
		☐
18 Private foundation. If the organization did not check a box on line 13, 16a, 16b, 17a, or 17b, check this box and see instructions		
		☐

Schedule A (Form 990) 2022

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.)

Section A. Public Support

Calendar year (or fiscal year beginning in)	(a) 2018	(b) 2019	(c) 2020	(d) 2021	(e) 2022	(f) Total
1 Gifts, grants, contributions, and membership fees received. (Do not include any "unusual grants.")						
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						
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						
7a Amounts included on lines 1, 2, and 3 received from disqualified persons						
b Amounts included on lines 2 and 3 received from other than disqualified persons that exceed the greater of \$5,000 or 1% of the amount on line 13 for the year						
c Add lines 7a and 7b						
8 Public support. (Subtract line 7c from line 6.)						

Section B. Total Support

Calendar year (or fiscal year beginning in)	(a) 2018	(b) 2019	(c) 2020	(d) 2021	(e) 2022	(f) Total
9 Amounts from line 6						
10a Gross income from interest, dividends, payments received on securities loans, rents, royalties, and income from similar sources						
b Unrelated business taxable income (less section 511 taxes) from businesses acquired after June 30, 1975						
c Add lines 10a and 10b						
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.)						

14 First 5 years. If the Form 990 is for the organization's first, second, third, fourth, or fifth tax year as a section 501(c)(3) organization, check this box and **stop here** ☐

Section C. Computation of Public Support Percentage

15 Public support percentage for 2022 (line 8, column (f), divided by line 13, column (f))	15	%
16 Public support percentage from 2021 Schedule A, Part III, line 15	16	%

Section D. Computation of Investment Income Percentage

17 Investment income percentage for 2022 (line 10c, column (f), divided by line 13, column (f))	17	%
18 Investment income percentage from 2021 Schedule A, Part III, line 17	18	%

19a 33 1/3% support tests - 2022. If the organization did not check the box on line 14, and line 15 is more than 33 1/3%, and line 17 is not more than 33 1/3%, check this box and **stop here**. The organization qualifies as a publicly supported organization ☐

b 33 1/3% support tests - 2021. If the organization did not check a box on line 14 or line 19a, and line 16 is more than 33 1/3%, and line 18 is not more than 33 1/3%, check this box and **stop here**. The organization qualifies as a publicly supported organization ☐

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

Part IV Supporting Organizations

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

Section A. All Supporting Organizations

	Yes	No
1 Are all of the organization's supported organizations listed by name in the organization's governing documents? <i>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.</i>		
2 Did the organization have any supported organization that does not have an IRS determination of status under section 509(a)(1) or (2)? <i>If "Yes," explain in Part VI how the organization determined that the supported organization was described in section 509(a)(1) or (2).</i>		
3a Did the organization have a supported organization described in section 501(c)(4), (5), or (6)? <i>If "Yes," answer lines 3b and 3c below.</i>		
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)? <i>If "Yes," describe in Part VI when and how the organization made the determination.</i>		
c Did the organization ensure that all support to such organizations was used exclusively for section 170(c)(2)(B) purposes? <i>If "Yes," explain in Part VI what controls the organization put in place to ensure such use.</i>		
4a Was any supported organization not organized in the United States ("foreign supported organization")? <i>If "Yes," and if you checked box 12a or 12b in Part I, answer lines 4b and 4c below.</i>		
b Did the organization have ultimate control and discretion in deciding whether to make grants to the foreign supported organization? <i>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.</i>		
c 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)? <i>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.</i>		
5a Did the organization add, substitute, or remove any supported organizations during the tax year? <i>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).</i>		
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?		
c Substitutions only. Was the substitution the result of an event beyond the organization's control?		
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? <i>If "Yes," provide detail in Part VI.</i>		
7 Did the organization provide a grant, loan, compensation, or other similar payment to a substantial contributor (as defined in section 4958(c)(3)(C)), a family member of a substantial contributor, or a 35% controlled entity with regard to a substantial contributor? <i>If "Yes," complete Part I of Schedule L (Form 990).</i>		
8 Did the organization make a loan to a disqualified person (as defined in section 4958) not described on line 7? <i>If "Yes," complete Part I of Schedule L (Form 990).</i>		
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))? <i>If "Yes," provide detail in Part VI.</i>		
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? <i>If "Yes," provide detail in Part VI.</i>		
c 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? <i>If "Yes," provide detail in Part VI.</i>		
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)? <i>If "Yes," answer line 10b below.</i>		
b Did the organization have any excess business holdings in the tax year? <i>(Use Schedule C, Form 4720, to determine whether the organization had excess business holdings.)</i>		

Part IV Supporting Organizations (continued)

	Yes	No
11 Has the organization accepted a gift or contribution from any of the following persons?		
a 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		
c 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		

Section 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		

Section 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		

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 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		

Section E. Type III Functionally Integrated Supporting Organizations

	Yes	No
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 governmental 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.		
2a		
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 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 .		
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.		
3b		

Part V Type III Non-Functionally Integrated 509(a)(3) Supporting Organizations

- 1 ☐ Check here if the organization satisfied the Integral Part Test as a qualifying trust on Nov. 20, 1970 (*explain in Part VI*). See instructions.
All other Type III non-functionally integrated supporting organizations must complete Sections A through E.

Section 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	

Section 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):		
a	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 (<i>explain in detail in Part VI</i>):		
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	

Section 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-functionally integrated Type III supporting organization (see instructions).		

Schedule A (Form 990) 2022

Part V Type III Non-Functionally Integrated 509(a)(3) Supporting Organizations (continued)

Section D - Distributions		Current Year
1	Amounts paid to supported organizations to accomplish exempt purposes	1
2	Amounts paid to perform activity that directly furthers exempt purposes of supported organizations, in excess of income from activity	2
3	Administrative expenses paid to accomplish exempt purposes of supported organizations	3
4	Amounts paid to acquire exempt-use assets	4
5	Qualified set-aside amounts (prior IRS approval required - <i>provide details in Part VI</i>)	5
6	Other distributions (<i>describe in Part VI</i>). See instructions.	6
7	Total annual distributions. Add lines 1 through 6.	7
8	Distributions to attentive supported organizations to which the organization is responsive (<i>provide details in Part VI</i>). See instructions.	8
9	Distributable amount for 2022 from Section C, line 6	9
10	Line 8 amount divided by line 9 amount	10

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

Schedule A (Form 990) 2022

Part VI

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

SCHEDULE C
(Form 990)

Department of the Treasury
Internal Revenue Service

Political Campaign and Lobbying Activities

For Organizations Exempt From Income Tax Under section 501(c) and section 527
Complete if the organization is described below. Attach to Form 990 or Form 990-EZ.
Go to www.irs.gov/Form990 for instructions and the latest information.

OMB No. 1545-0047

2022

Open to Public
Inspection

If the organization answered "Yes," on Form 990, Part IV, line 3, or Form 990-EZ, Part V, line 46 (Political Campaign Activities), then

- Section 501(c)(3) organizations: Complete Parts I-A and B. Do not complete Part I-C.
- Section 501(c) (other than section 501(c)(3)) organizations: Complete Parts I-A and C below. Do not complete Part I-B.
- Section 527 organizations: Complete Part I-A only.

If the organization answered "Yes," on Form 990, Part IV, line 4, or Form 990-EZ, Part VI, line 47 (Lobbying Activities), then

- Section 501(c)(3) organizations that have filed Form 5768 (election under section 501(h)): Complete Part II-A. Do not complete Part II-B.
- Section 501(c)(3) organizations that have NOT filed Form 5768 (election under section 501(h)): Complete Part II-B. Do not complete Part II-A.

If the organization answered "Yes," on Form 990, Part IV, line 5 (Proxy Tax) (See separate instructions) or Form 990-EZ, Part V, line 35c (Proxy Tax) (See separate instructions), then

- Section 501(c)(4), (5), or (6) organizations: Complete Part III.

Name of organization

MASSACHUSETTS AUDUBON SOCIETY, INC.

Employer identification number

04-2104702

Part I-A Complete if the organization is exempt under section 501(c) or is a section 527 organization.

1 Provide a description of the organization's direct and indirect political campaign activities in Part IV.

2 Political campaign activity expenditures \$

3 Volunteer hours for political campaign activities

Part I-B Complete if the organization is exempt under section 501(c)(3).

1 Enter the amount of any excise tax incurred by the organization under section 4955 \$

2 Enter the amount of any excise tax incurred by organization managers under section 4955 \$

3 If the organization incurred a section 4955 tax, did it file Form 4720 for this year? ☐ Yes ☐ No

4a Was a correction made? ☐ Yes ☐ No

b If "Yes," describe in Part IV.

Part I-C Complete if the organization is exempt under section 501(c), except section 501(c)(3).

1 Enter the amount directly expended by the filing organization for section 527 exempt function activities \$

2 Enter the amount of the filing organization's funds contributed to other organizations for section 527
exempt function activities \$

3 Total exempt function expenditures. Add lines 1 and 2. Enter here and on Form 1120-POL,
line 17b \$

4 Did the filing organization file Form 1120-POL for this year? ☐ Yes ☐ No

5 Enter the names, addresses and employer identification number (EIN) of all section 527 political organizations to which the filing organization made payments. For each organization listed, enter the amount paid from the filing organization's funds. Also enter the amount of political contributions received that were promptly and directly delivered to a separate political organization, such as a separate segregated fund or a political action committee (PAC). If additional space is needed, provide information in Part IV.

(a) Name	(b) Address	(c) EIN	(d) Amount paid from filing organization's funds. If none, enter -0-.	(e) Amount of political contributions received and promptly and directly delivered to a separate political organization. If none, enter -0-.

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

Schedule C (Form 990) 2022

LHA

232041 11-08-22

Part II-A Complete if the organization is exempt under section 501(c)(3) and filed Form 5768 (election under section 501(h)).

- A** Check ☐ if the filing organization belongs to an affiliated group (and list in Part IV each affiliated group member's name, address, EIN, expenses, and share of excess lobbying expenditures).
- B** Check ☐ if the filing organization checked box A and "limited control" provisions apply.

Limits on Lobbying Expenditures (The term "expenditures" means amounts paid or incurred.)		(a) Filing organization's totals	(b) Affiliated group totals
1a Total lobbying expenditures to influence public opinion (grassroots lobbying)		8,600.	
b Total lobbying expenditures to influence a legislative body (direct lobbying)		167,652.	
c Total lobbying expenditures (add lines 1a and 1b)		176,252.	
d Other exempt purpose expenditures		42,402,952.	
e Total exempt purpose expenditures (add lines 1c and 1d)		42,579,204.	
f Lobbying nontaxable amount. Enter the amount from the following table in both columns.		1,000,000.	
If the amount on line 1e, column (a) or (b) is:	The lobbying nontaxable amount is:		
Not over \$500,000	20% of the amount on line 1e.		
Over \$500,000 but not over \$1,000,000	\$100,000 plus 15% of the excess over \$500,000.		
Over \$1,000,000 but not over \$1,500,000	\$175,000 plus 10% of the excess over \$1,000,000.		
Over \$1,500,000 but not over \$17,000,000	\$225,000 plus 5% of the excess over \$1,500,000.		
Over \$17,000,000	\$1,000,000.		
g Grassroots nontaxable amount (enter 25% of line 1f)		250,000.	
h Subtract line 1g from line 1a. If zero or less, enter -0-		0.	
i Subtract line 1f from line 1c. If zero or less, enter -0-		0.	
j If there is an amount other than zero on either line 1h or line 1i, did the organization file Form 4720 reporting section 4911 tax for this year?			☐ Yes ☐ No

4-Year Averaging Period Under Section 501(h)

(Some organizations that made a section 501(h) election do not have to complete all of the five columns below.
See the separate instructions for lines 2a through 2f.)

Lobbying Expenditures During 4-Year Averaging Period

Calendar year (or fiscal year beginning in)	(a) 2019	(b) 2020	(c) 2021	(d) 2022	(e) Total
2a Lobbying nontaxable amount	1,000,000.	1,000,000.	1,000,000.	1,000,000.	4,000,000.
b Lobbying ceiling amount (150% of line 2a, column(e))					6,000,000.
c Total lobbying expenditures	121,736.	144,237.	207,318.	176,252.	649,543.
d Grassroots nontaxable amount	250,000.	250,000.	250,000.	250,000.	1,000,000.
e Grassroots ceiling amount (150% of line 2d, column (e))					1,500,000.
f Grassroots lobbying expenditures	32,671.	5,546.	8,105.	8,600.	54,922.

Schedule C (Form 990) 2022

Part II-B Complete if the organization is exempt under section 501(c)(3) and has NOT filed Form 5768 (election under section 501(h)).

For each "Yes" response on lines 1a through 1i below, provide in Part IV a detailed description of the lobbying activity.

	(a)		(b)
	Yes	No	Amount
1 During the year, did the filing organization attempt to influence foreign, national, state, or local legislation, including any attempt to influence public opinion on a legislative matter or referendum, through the use of:			
a Volunteers?			
b Paid staff or management (include compensation in expenses reported on lines 1c through 1i)?			
c Media advertisements?			
d Mailings to members, legislators, or the public?			
e Publications, or published or broadcast statements?			
f Grants to other organizations for lobbying purposes?			
g Direct contact with legislators, their staffs, government officials, or a legislative body?			
h Rallies, demonstrations, seminars, conventions, speeches, lectures, or any similar means?			
i Other activities?			
j Total. Add lines 1c through 1i			
2a Did the activities in line 1 cause the organization to be not described in section 501(c)(3)?			
b If "Yes," enter the amount of any tax incurred under section 4912			
c If "Yes," enter the amount of any tax incurred by organization managers under section 4912			
d If the filing organization incurred a section 4912 tax, did it file Form 4720 for this year?			

Part III-A Complete if the organization is exempt under section 501(c)(4), section 501(c)(5), or section 501(c)(6).

	Yes	No
1 Were substantially all (90% or more) dues received nondeductible by members?	1	
2 Did the organization make only in-house lobbying expenditures of \$2,000 or less?	2	
3 Did the organization agree to carry over lobbying and political campaign activity expenditures from the prior year?	3	

Part III-B Complete if the organization is exempt under section 501(c)(4), section 501(c)(5), or section 501(c)(6) and if either (a) BOTH Part III-A, lines 1 and 2, are answered "No" OR (b) Part III-A, line 3, is answered "Yes."

1 Dues, assessments and similar amounts from members	1	
2 Section 162(e) nondeductible lobbying and political expenditures (do not include amounts of political expenses for which the section 527(f) tax was paid).		
a Current year	2a	
b Carryover from last year	2b	
c Total	2c	
3 Aggregate amount reported in section 6033(e)(1)(A) notices of nondeductible section 162(e) dues	3	
4 If notices were sent and the amount on line 2c exceeds the amount on line 3, what portion of the excess does the organization agree to carryover to the reasonable estimate of nondeductible lobbying and political expenditures next year?	4	
5 Taxable amount of lobbying and political expenditures. See instructions	5	

Part IV Supplemental Information

Provide the descriptions required for Part I-A, line 1; Part I-B, line 4; Part I-C, line 5; Part II-A (affiliated group list); Part II-A, lines 1 and 2 (See instructions); and Part II-B, line 1. Also, complete this part for any additional information.

SCHEDULE D
(Form 990)

Department of the Treasury
Internal Revenue Service

Supplemental Financial Statements

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

Attach to Form 990.

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

OMB No. 1545-0047

2022

Open to Public
Inspection

Name of the organization

MASSACHUSETTS AUDUBON SOCIETY, INC.

Employer identification number

04-2104702

Part I

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

	(a) Donor advised funds	(b) Funds and other accounts
1 Total number at end of year		
2 Aggregate value of contributions to (during year)		
3 Aggregate value of grants from (during year)		
4 Aggregate value at end of year		
5 Did the organization inform all donors and donor advisors in writing that the assets held in donor advised funds are the organization's property, subject to the organization's exclusive legal control?	☐ Yes	☐ No
6 Did the organization inform all grantees, donors, and donor advisors in writing that grant funds can be used only for charitable purposes and not for the benefit of the donor or donor advisor, or for any other purpose conferring impermissible private benefit?	☐ Yes	☐ No

Part II

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

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

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

	Held at the End of the Tax Year
a Total number of conservation easements	2a 133
b Total acreage restricted by conservation easements	2b 7,930.00
c Number of conservation easements on a certified historic structure included in (a)	2c 0
d Number of conservation easements included in (c) acquired after July 25, 2006, and not on a historic structure listed in the National Register	2d 0

3 Number of conservation easements modified, transferred, released, extinguished, or terminated by the organization during the tax year 1

4 Number of states where property subject to conservation easement is located 1

5 Does the organization have a written policy regarding the periodic monitoring, inspection, handling of violations, and enforcement of the conservation easements it holds?

☒ Yes ☐ No

6 Staff and volunteer hours devoted to monitoring, inspecting, handling of violations, and enforcing conservation easements during the year 6360

7 Amount of expenses incurred in monitoring, inspecting, handling of violations, and enforcing conservation easements during the year 132,000.

8 Does each conservation easement reported on line 2(d) above satisfy the requirements of section 170(h)(4)(B)(i) and section 170(h)(4)(B)(ii)?

☒ Yes ☐ No

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

Part III

Organizations Maintaining Collections of Art, Historical Treasures, or Other Similar Assets.

Complete if the organization answered "Yes" on Form 990, Part IV, line 8.

1a If the organization elected, as permitted under FASB ASC 958, not to report in its revenue statement and balance sheet works of art, historical treasures, or other similar assets held for public exhibition, education, or research in furtherance of public service, provide in Part XIII the text of the footnote to its financial statements that describes these items.

b If the organization elected, as permitted under FASB ASC 958, to report in its revenue statement and balance sheet works of art, historical treasures, or other similar assets held for public exhibition, education, or research in furtherance of public service, provide the following amounts relating to these items:

(i) Revenue included on Form 990, Part VIII, line 1

(ii) Assets included in Form 990, Part X

2 If the organization received or held works of art, historical treasures, or other similar assets for financial gain, provide the following amounts required to be reported under FASB ASC 958 relating to these items:

a Revenue included on Form 990, Part VIII, line 1

b Assets included in Form 990, Part X

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

Schedule D (Form 990) 2022

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

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

- a ☒ Public exhibition d ☒ Loan or exchange program
 b ☒ Scholarly research e ☐ Other _____
 c ☒ Preservation for future generations

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

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

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

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

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

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

2a Did the organization include an amount on Form 990, Part X, line 21, for escrow or custodial account liability? ☐ Yes ☐ No

b If "Yes," explain the arrangement in Part XIII. Check here if the explanation has been provided on Part XIII ☐

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

	(a) Current year	(b) Prior year	(c) Two years back	(d) Three years back	(e) Four years back
1a Beginning of year balance	168,003,923.	191,096,698.	147,184,290.	147,911,196.	134,057,029.
b Contributions	6,223,274.	5,327,634.	3,455,064.	2,386,972.	12,516,594.
c Net investment earnings, gains, and losses	12,306,269.	-24,080,571.	50,662,215.	1,944,720.	7,220,305.
d Grants or scholarships	5,163,451.				
e Other expenditures for facilities and programs	6,664,744.	4,339,838.	10,204,871.	5,058,598.	5,882,732.
f Administrative expenses	226,357.				
g End of year balance	184,805,816.	168,003,923.	191,096,698.	147,184,290.	147,911,196.

2 Provide the estimated percentage of the current year end balance (line 1g, column (a)) held as:

- a Board designated or quasi-endowment 8.5000 %
 b Permanent endowment 51.0000 %
 c Term endowment 40.5000 %

The percentages on lines 2a, 2b, and 2c should equal 100%.

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

- (i) Unrelated organizations
 (ii) Related organizations

	Yes	No
3a(i)	X	
3a(ii)		X
3b		

b If "Yes" on line 3a(ii), are the related organizations listed as required on Schedule R? ☐

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

Part VI Land, Buildings, and Equipment.

Complete if the organization answered "Yes" on Form 990, Part IV, line 11a. See Form 990, Part X, line 10.

Description of property	(a) Cost or other basis (investment)	(b) Cost or other basis (other)	(c) Accumulated depreciation	(d) Book value
1a Land		67,942,820.		67,942,820.
b Buildings		55,563,585.	29,159,438.	26,404,147.
c Leasehold improvements				
d Equipment		2,962,779.	1,901,172.	1,061,607.
e Other		18,355,886.	787,655.	17,568,231.
Total. Add lines 1a through 1e. (Column (d) must equal Form 990, Part X, column (B), line 10c.)				112,976,805.

Schedule D (Form 990) 2022

Part VII Investments - Other Securities.

Complete if the organization answered "Yes" on Form 990, Part IV, line 11b. See Form 990, Part X, line 12.

(a) Description of security or category (including name of security)	(b) Book value	(c) Method of valuation: Cost or end-of-year market value
(1) Financial derivatives		
(2) Closely held equity interests		
(3) Other		
(A) LIMITED PARTNERSHIPS	53,825,867.	END-OF-YEAR MARKET VALUE
(B) DIRECT HEDGE FUNDS	35,635,890.	END-OF-YEAR MARKET VALUE
(C) COMMINGLED TRUST FUNDS	9,901,202.	END-OF-YEAR MARKET VALUE
(D) FUND OF FUNDS	16,175,832.	END-OF-YEAR MARKET VALUE
(E)		
(F)		
(G)		
(H)		
Total. (Col. (b) must equal Form 990, Part X, col. (B) line 12.)	115,538,791.	

Part VIII Investments - Program Related.

Complete if the organization answered "Yes" on Form 990, Part IV, line 11c. See Form 990, Part X, line 13.

(a) Description of investment	(b) Book value	(c) Method of valuation: Cost or end-of-year market value
(1)		
(2)		
(3)		
(4)		
(5)		
(6)		
(7)		
(8)		
(9)		
Total. (Col. (b) must equal Form 990, Part X, col. (B) line 13.)		

Part IX Other Assets.

Complete if the organization answered "Yes" on Form 990, Part IV, line 11d. See Form 990, Part X, line 15.

(a) Description	(b) Book value
(1)	
(2)	
(3)	
(4)	
(5)	
(6)	
(7)	
(8)	
(9)	
Total. (Column (b) must equal Form 990, Part X, col. (B) line 15.)	

Part X Other Liabilities.

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

1. (a) Description of liability	(b) Book value
(1) Federal income taxes	
(2) SPLIT-INTEREST AGREEMENT	
(3) LIABILITIES	3,408,997.
(4) OPERATING LEASES	131,080.
(5) FINANCE LEASE OBLIGATIONS	326,095.
(6)	
(7)	
(8)	
(9)	
Total. (Column (b) must equal Form 990, Part X, col. (B) line 25.)	3,866,172.

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

Schedule D (Form 990) 2022

Part XI Reconciliation of Revenue per Audited Financial Statements With Revenue per Return.

Complete if the organization answered "Yes" on Form 990, Part IV, line 12a.

1	Total revenue, gains, and other support per audited financial statements	1	62,912,384.
2	Amounts included on line 1 but not on Form 990, Part VIII, line 12:		
a	Net unrealized gains (losses) on investments	2a	12,480,380.
b	Donated services and use of facilities	2b	
c	Recoveries of prior year grants	2c	
d	Other (Describe in Part XIII.)	2d	1,545,217.
e	Add lines 2a through 2d	2e	14,025,597.
3	Subtract line 2e from line 1	3	48,886,787.
4	Amounts included on Form 990, Part VIII, line 12, but not on line 1:		
a	Investment expenses not included on Form 990, Part VIII, line 7b	4a	
b	Other (Describe in Part XIII.)	4b	
c	Add lines 4a and 4b	4c	0.
5	Total revenue. Add lines 3 and 4c . (This must equal Form 990, Part I, line 12.)	5	48,886,787.

Part XII Reconciliation of Expenses per Audited Financial Statements With Expenses 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	45,869,834.
2	Amounts included on line 1 but not on Form 990, Part IX, line 25:		
a	Donated services and use of facilities	2a	
b	Prior year adjustments	2b	
c	Other losses	2c	
d	Other (Describe in Part XIII.)	2d	81,292.
e	Add lines 2a through 2d	2e	81,292.
3	Subtract line 2e from line 1	3	45,788,542.
4	Amounts included on Form 990, Part IX, line 25, but not on line 1:		
a	Investment expenses not included on Form 990, Part VIII, line 7b	4a	
b	Other (Describe in Part XIII.)	4b	
c	Add lines 4a and 4b	4c	0.
5	Total expenses. Add lines 3 and 4c . (This must equal Form 990, Part I, line 18.)	5	45,788,542.

Part 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.

PART II, LINE 5:

MASS AUDUBON HAS A WRITTEN POLICY FOR THE MONITORING AND ENFORCEMENT OF THE CONSERVATION EASEMENTS ENTRUSTED TO ITS CARE. THE POLICY ESTABLISHES A TARGET OF AT LEAST ONE ON-SITE MONITORING VISIT EACH YEAR AND DESCRIBES THE STEPS TO BE TAKEN IN RESPONSE TO ANY VIOLATION TO PROTECT THE CONSERVATION VALUES OF THE PROPERTY.

PART II, LINE 9:

THE COST OF PURCHASING CONSERVATION RESTRICTIONS AND EASEMENTS IS CAPITALIZED.

PART III, LINE 1A:

Part XIII Supplemental Information (continued)

MASS AUDUBON DOES NOT CAPITALIZE ITS COLLECTIONS AS AN ASSET IN THE COMBINED STATEMENTS OF FINANCIAL POSITION. FINE ARTS COLLECTIONS INCLUDE ARTWORK HELD FOR EDUCATIONAL AND CURATORIAL PURPOSES. EACH OF THE ITEMS IS CATALOGED, PRESERVED, AND CARED FOR, AND ACTIVITIES VERIFYING THEIR EXISTENCE AND ASSESSING THEIR CONDITION ARE PERFORMED CONTINUOUSLY. OCCASIONALLY, MASS AUDUBON WILL SELL OR DE-ACCESSION CERTAIN PIECES. THE DE-ACCESSION PROCEEDS WILL BE UTILIZED AS DETERMINED BY THE BOARD OF DIRECTORS FOR FUTURE COLLECTION ACQUISITIONS UNLESS THE ORIGINAL DONOR HAS SPECIFIED A RESTRICTION ON THE DE-ACCESSION PROCEEDS. MASS AUDUBON HAS APPROXIMATELY 2,700 ITEMS CATALOGUED IN ITS COLLECTION.

PART III, LINE 4:

MASS AUDUBON MAINTAINS A COLLECTION OF ARTWORKS DEPICTING BIRDS, OTHER WILDLIFE, AND NATURAL HABITATS. THIS COLLECTION IS ACTIVELY USED FOR TEACHING STUDENTS AND ADULTS AND ALSO BY SCHOLARS FOR RESEARCH. PORTIONS OF THE COLLECTION ARE FREQUENTLY ON DISPLAY AT MASS AUDUBON'S MUSEUM OF AMERICAN BIRD ART (TEMPORARILY CLOSED) AND OCCASIONALLY AT OTHER SANCTUARIES AROUND THE STATE. THE COLLECTION IS USED TO EDUCATE VISITORS ABOUT BIRDS AND THE NATURAL WORLD AND TO INSPIRE THEM TO BECOME ACTIVELY INVOLVED IN PROTECTING THE NATURE OF MASSACHUSETTS IN DIRECT FURTHERANCE OF MASS AUDUBON'S MISSION.

PART V, LINE 4:

MASS AUDUBON USES INCOME FROM ITS ENDOWMENT FUNDS IN DIRECT FURTHERANCE OF ITS MISSION AND IN SUPPORT OF THE MANY SANCTUARIES AND ACTIVITIES FOR WHICH DONORS HAVE CREATED RESTRICTED ENDOWMENT FUNDS. APPROXIMATELY 17% OF MASS AUDUBON'S ANNUAL OPERATING BUDGET COMES FROM ENDOWMENT INCOME. FOR INSTANCE, MANY DONORS HAVE LEFT BEQUESTS TO ESTABLISH RESTRICTED

Part XIII Supplemental Information (continued)

ENDOWMENT FUNDS TO SUPPORT OPERATIONS AND ACTIVITIES AT SANCTUARY PROPERTIES WHICH THEY HAD PREVIOUSLY OWNED OR TO WHICH THEY WERE PARTICULARLY ATTACHED, AND OTHER DONORS HAVE ESTABLISHED ENDOWMENTS TO SUBSIDIZE CHILDREN FROM DISADVANTAGED BACKGROUNDS TO ATTEND MASS AUDUBON SUMMER CAMPS AND EDUCATIONAL PROGRAMS.

PART X, LINE 2:

MASS AUDUBON ACCOUNTS FOR THE EFFECT OF ANY UNCERTAIN TAX POSITIONS BASED ON A "MORE LIKELY THAN NOT" THRESHOLD TO THE RECOGNITION OF THE TAX POSITIONS BEING SUSTAINED BASED ON THE TECHNICAL MERITS OF THE POSITION UNDER SCRUTINY BY THE APPLICABLE TAXING AUTHORITY. IF A TAX POSITION OR POSITIONS ARE DEEMED TO RESULT IN UNCERTAINTIES OF THOSE POSITIONS, THE UNRECOGNIZED TAX BENEFIT IS ESTIMATED BASED ON A "CUMULATIVE PROBABILITY ASSESSMENT" THAT AGGREGATES THE ESTIMATED TAX LIABILITY FOR ALL UNCERTAIN TAX POSITIONS. MASS AUDUBON HAS IDENTIFIED ITS TAX STATUS AS A TAX-EXEMPT ENTITY AND ITS DETERMINATION AS TO ITS INCOME BEING RELATED OR UNRELATED AS ITS ONLY SIGNIFICANT TAX POSITIONS AND HAS DETERMINED THAT SUCH TAX POSITIONS DO NOT RESULT IN AN UNCERTAINTY REQUIRING RECOGNITION. MASS AUDUBON IS NOT CURRENTLY UNDER EXAMINATION BY ANY TAXING JURISDICTION. FEDERAL AND STATE INCOME TAX RETURNS ARE GENERALLY OPEN FOR EXAMINATION FOR THREE YEARS FOLLOWING THE DATE FILED.

PART XI, LINE 2D - OTHER ADJUSTMENTS:

FUNDRAISING AND GAMING EVENT EXPENSES	22,391.
REVENUES OF WHETSTONE WOOD TRUST FUND INCLUDED IN CONSOLIDATED FINANCIALS	153,073.
CHANGES IN SPLIT INTEREST AGREEMENTS	1,369,753.
TOTAL TO SCHEDULE D, PART XI, LINE 2D	1,545,217.

Schedule D (Form 990) 2022

Part XIII Supplemental Information (continued)

PART XII, LINE 2D - OTHER ADJUSTMENTS:

FUNDRAISING AND GAMING EVENT EXPENSES 22,391.

EXPENSES OF WHETSTONE WOOD TRUST FUND INCLUDED IN

CONSOLIDATED FINANCIALS 58,901.

TOTAL TO SCHEDULE D, PART XII, LINE 2D 81,292.

**SCHEDULE F
(Form 990)**Department of the Treasury
Internal Revenue Service**Statement of Activities Outside the United States**

Complete if the organization answered "Yes" on Form 990, Part IV, line 14b, 15, or 16.

Attach to Form 990.

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

OMB No. 1545-0047

2022Open to Public
Inspection

Name of the organization

MASSACHUSETTS AUDUBON SOCIETY, INC.

Employer identification number

04-2104702

Part I General Information on Activities Outside the United States. Complete if the organization answered "Yes" on
Form 990, Part IV, line 14b.

- 1 For grantmakers.** Does the organization maintain records to substantiate the amount of its grants and other assistance, the grantees' eligibility for the grants or assistance, and the selection criteria used to award the grants or assistance? ☒ **Yes** ☐ **No**

- 2 For grantmakers.** Describe in Part V the organization's procedures for monitoring the use of its grants and other assistance outside the United States.

- 3 Activities per Region.** (The following Part I, line 3 table can be duplicated if additional space is needed.)

(a) Region	(b) Number of offices in the region	(c) Number of employees, agents, and independent contractors in the region	(d) Activities conducted in the region (by type) (such as, fundraising, program services, investments, grants to recipients located in the region)	(e) If activity listed in (d) is a program service, describe specific type of service(s) in the region	(f) Total expenditures for and investments in the region
CENTRAL AMERICA AND THE CARIBBEAN	0	0	GRANTMAKING		172,500.
3 a Subtotal	0	0			172,500.
b Total from continuation sheets to Part I	0	0			0.
c Totals (add lines 3a and 3b)	0	0			172,500.

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

Schedule F (Form 990) 2022

Part II **Grants and Other Assistance to Organizations or Entities Outside the United States.** Complete if the organization answered "Yes" on Form 990, Part IV, line 15, for any recipient who received more than \$5,000. Part II can be duplicated if additional space is needed.

1 (a) Name of organization	(b) IRS code section and EIN (if applicable)	(c) Region	(d) Purpose of grant	(e) Amount of cash grant	(f) Manner of cash disbursement	(g) Amount of noncash assistance	(h) Description of noncash assistance	(i) Method of valuation (book, FMV, appraisal, other)
		CENTRAL AMERICA AND THE CARIBBEAN	TROPICAL FOREST AND SAVANNAH WILDLIFE PROTECTION AND FIRE SUPPRESSION EFFORTS,	77,500.	WIRE TRANSFER	0.		BOOK
		CENTRAL AMERICA AND THE CARIBBEAN	MARINE AND TERRESTRIAL WILDLIFE PROTECTION IN PROTECTED AREAS IN	95,000.	WIRE TRANSFER	0.		BOOK

2 Enter total number of recipient organizations listed above that are recognized as charities by the foreign country, recognized as a tax exempt 501(c)(3) organization by the IRS, or for which the grantee or counsel has provided a section 501(c)(3) equivalency letter 0

3 Enter total number of other organizations or entities 2

Schedule F (Form 990) 2022

SEE PART V FOR COLUMN (D) DESCRIPTIONS

Part IV Foreign Forms

- 1 Was the organization a U.S. transferor of property to a foreign corporation during the tax year? *If "Yes," the organization may be required to file Form 926, Return by a U.S. Transferor of Property to a Foreign Corporation (see Instructions for Form 926)* ☒ Yes ☐ No
- 2 Did the organization have an interest in a foreign trust during the tax year? *If "Yes," the organization may be required to separately file Form 3520, Annual Return To Report Transactions With Foreign Trusts and Receipt of Certain Foreign Gifts, and/or Form 3520-A, Annual Information Return of Foreign Trust With a U.S. Owner (see Instructions for Forms 3520 and 3520-A; don't file with Form 990)* ☐ Yes ☒ No
- 3 Did the organization have an ownership interest in a foreign corporation during the tax year? *If "Yes," the organization may be required to file Form 5471, Information Return of U.S. Persons With Respect to Certain Foreign Corporations (see Instructions for Form 5471)* ☒ Yes ☐ No
- 4 Was the organization a direct or indirect shareholder of a passive foreign investment company or a qualified electing fund during the tax year? *If "Yes," the organization may be required to file Form 8621, Information Return by a Shareholder of a Passive Foreign Investment Company or Qualified Electing Fund (see Instructions for Form 8621)* ☒ Yes ☐ No
- 5 Did the organization have an ownership interest in a foreign partnership during the tax year? *If "Yes," the organization may be required to file Form 8865, Return of U.S. Persons With Respect to Certain Foreign Partnerships (see Instructions for Form 8865)* ☒ Yes ☐ No
- 6 Did the organization have any operations in or related to any boycotting countries during the tax year? *If "Yes," the organization may be required to separately file Form 5713, International Boycott Report (see Instructions for Form 5713; don't file with Form 990)* ☐ Yes ☒ No

Schedule F (Form 990) 2022

Part V Supplemental Information

Provide the information required by Part I, line 2 (monitoring of funds); Part I, line 3, column (f) (accounting method; amounts of investments vs. expenditures per region); Part II, line 1 (accounting method); Part III (accounting method); and Part III, column (c) (estimated number of recipients), as applicable. Also complete this part to provide any additional information. See instructions.

PART II, COLUMN (D):**REGION: CENTRAL AMERICA AND THE CARIBBEAN**

**(D) PURPOSE OF GRANT: TROPICAL FOREST AND SAVANNAH WILDLIFE PROTECTION
AND FIRE SUPPRESSION EFFORTS, EQUIPMENT PURCHASES, AND BUILDING
REPAIRS/CONSTRUCTION AT THE 252,000-ACRE RIO BRAVO CONSERVATION AND
MANAGEMENT AREA IN NORTHWESTERN BELIZE**

REGION: CENTRAL AMERICA AND THE CARIBBEAN

**(D) PURPOSE OF GRANT: MARINE AND TERRESTRIAL WILDLIFE PROTECTION IN
PROTECTED AREAS IN THE TOLEDO DISTRICT OF SOUTHEASTERN BELIZE, INCLUDING
EQUIPMENT PURCHASES AND PERSONNEL COSTS AND TRAINING**

PART I, LINE 2

**MASS AUDUBON CLOSELY MONITORS THE EXPENDITURE OF THE FUNDS BY THE
ORGANIZATIONS IN BELIZE FOR WHICH IT PROVIDES GRANTS, ADVICE AND
TECHNICAL ASSISTANCE. WRITTEN PROPOSALS ARE REQUIRED FOR ALL GRANT
REQUESTS AND FINAL REPORTS ARE REQUIRED FOR ALL GRANTS AWARDED (AND FOR
LARGER GRANTS INTERIM REPORTS ARE REQUIRED AS WELL). ALL PROPOSALS
CONTAIN BUDGET INFORMATION, AND ALL FINAL REPORTS PROVIDE DETAILS ON
ACTUAL AMOUNTS EXPENDED ON FUNDED PROJECTS. MASS AUDUBON STAFF WORK
CLOSELY WITH THE ORGANIZATIONS FUNDED AND VISIT THEM IN BELIZE IN MOST
YEARS. SUCH VISITS INCLUDE THE VISUAL INSPECTION OF CAPITAL
IMPROVEMENTS OR EQUIPMENT FUNDED BY THE GRANTS AND THE DISCUSSION OF
PRIORITIES, ACCOMPLISHMENTS AND GOALS WITH THE LEADERS OF THE
ORGANIZATIONS.**

Department of the Treasury
Internal Revenue Service

Supplemental Information Regarding Fundraising or Gaming Activities

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

Attach to Form 990 or Form 990-EZ.

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

OMB No. 1545-0047

2022

Open to Public Inspection

Name of the organization

MASSACHUSETTS AUDUBON SOCIETY, INC.

Employer identification number

04-2104702

Part I

Fundraising Activities.

Fundraising Activities. Complete if the organization answered "Yes" on Form 990, Part IV, line 17. Form 990-EZ filers are not required to complete this part.

1 Indicate whether the organization raised funds through any of the following activities. Check all that apply.

- a ☒ Mail solicitations
- b ☒ Internet and email solicitations
- c ☒ Phone solicitations
- d ☒ In-person solicitations
- e ☒ Solicitation of non-government grants
- f ☒ Solicitation of government grants
- g ☒ Special fundraising events

2 a Did the organization have a written or oral agreement with any individual (including officers, directors, trustees, or key employees listed in Form 990, Part VII) or entity in connection with professional fundraising services?

☒ Yes☐ No

- b** If "Yes," list the 10 highest paid individuals or entities (fundraisers) pursuant to agreements under which the fundraiser is to be compensated at least \$5,000 by the organization.

(i) Name and address of individual or entity (fundraiser)	(ii) Activity	(iii) Did fundraiser have custody or control of contributions?		(iv) Gross receipts from activity	(v) Amount paid to (or retained by) fundraiser listed in col. (i)	(vi) Amount paid to (or retained by) organization
		Yes	No			
STAGE COACH DIGITAL - 2038 NE DAVIS STREET, PORTLAND, OR	DIGITAL MARKETING AND MEMBERSHIP RECRUITMENT		X	0.	244,163.	0.
Total					244,163.	

3 List all states in which the organization is registered or licensed to solicit contributions or has been notified it is exempt from registration or licensing.

CA, CT, DC, FL, GA, MA, ME, MN, NH, NJ, NY, OH, PA, RI, VA, MD, WI

Part II Fundraising Events. Complete if the organization answered "Yes" on Form 990, Part IV, line 18, or reported more than \$15,000 of fundraising event contributions and gross income on Form 990-EZ, lines 1 and 6b. List events with gross receipts greater than \$5,000.

		(a) Event #1 ARCADIA FOLK FEST	(b) Event #2 FELIX NECK SUMMER DINNE	(c) Other events 11	(d) Total events (add col. (a) through col. (c))
		(event type)	(event type)	(total number)	
Revenue	1 Gross receipts	40,070.	63,194.	75,696.	178,960.
	2 Less: Contributions	23,800.	16,875.	5,000.	45,675.
	3 Gross income (line 1 minus line 2)	16,270.	46,319.	70,696.	133,285.
Direct Expenses	4 Cash prizes				
	5 Noncash prizes				
	6 Rent/facility costs			2,125.	2,125.
	7 Food and beverages			6,323.	6,323.
	8 Entertainment				
	9 Other direct expenses	2,723.	1,986.	9,234.	13,943.
	10 Direct expense summary. Add lines 4 through 9 in column (d)				22,391.
11 Net income summary. Subtract line 10 from line 3, column (d)				110,894.	

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

		(a) Bingo	(b) Pull tabs/instant bingo/progressive bingo	(c) Other gaming	(d) Total gaming (add col. (a) through col. (c))
Revenue	1 Gross revenue				
Direct Expenses	2 Cash prizes				
	3 Noncash prizes				
	4 Rent/facility costs				
	5 Other direct expenses				
6 Volunteer labor	☐ Yes _____ % ☐ No	☐ Yes _____ % ☐ No	☐ Yes _____ % ☐ No		
7 Direct expense summary. Add lines 2 through 5 in column (d)					
8 Net gaming income summary. Subtract line 7 from line 1, column (d)					

9 Enter the state(s) in which the organization conducts gaming activities: _____

a Is the organization licensed to conduct gaming activities in each of these states? ☒ Yes ☐ No

b If "No," explain: _____

10a Were any of the organization's gaming licenses revoked, suspended, or terminated during the tax year? ☐ Yes ☐ No

b If "Yes," explain: _____

- 11** Does the organization conduct gaming activities with nonmembers? ☐ Yes ☐ No
- 12** Is the organization a grantor, beneficiary or trustee of a trust, or a member of a partnership or other entity formed to administer charitable gaming? ☐ Yes ☐ No
- 13** Indicate the percentage of gaming activity conducted in:
- | | | |
|--------------------------------------|------------|---|
| a The organization's facility | 13a | % |
| b An outside facility | 13b | % |
- 14** Enter the name and address of the person who prepares the organization's gaming/special events books and records:

Name _____

Address _____

- 15a** Does the organization have a contract with a third party from whom the organization receives gaming revenue? ☐ Yes ☐ No

b If "Yes," enter the amount of gaming revenue received by the organization \$ _____ and the amount of gaming revenue retained by the third party \$ _____

c If "Yes," enter name and address of the third party:

Name _____

Address _____

- 16** Gaming manager information:

Name _____

Gaming manager compensation \$ _____

Description of services provided _____

☐ Director/officer ☐ Employee ☐ Independent contractor

- 17** Mandatory distributions:

a Is the organization required under state law to make charitable distributions from the gaming proceeds to retain the state gaming license? ☐ Yes ☐ No

b Enter the amount of distributions required under state law to be distributed to other exempt organizations or spent in the organization's own exempt activities during the tax year \$ _____

Part IV Supplemental Information. Provide the explanations required by Part I, line 2b, columns (iii) and (v); and Part III, lines 9, 9b, 10b, 15b, 15c, 16, and 17b, as applicable. Also provide any additional information. See instructions.

SCHEDULE G, PART I, LINE 2B, LIST OF TEN HIGHEST PAID FUNDRAISERS:

(I) NAME OF FUNDRAISER: STAGE COACH DIGITAL

(I) ADDRESS OF FUNDRAISER: 2038 NE DAVIS STREET, PORTLAND, OR 97232

Part IV	Supplemental Information <i>(continued)</i>
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[illegible]

SCHEDULE I
(Form 990)

Department of the Treasury
Internal Revenue Service

**Grants and Other Assistance to Organizations,
Governments, and Individuals in the United States**
Complete if the organization answered "Yes" on Form 990, Part IV, line 21 or 22.
Attach to Form 990.
Go to www.irs.gov/Form990 for the latest information.

OMB No. 1545-0047

2022

**Open to Public
Inspection**

Name of the organization **MASSACHUSETTS AUDUBON SOCIETY, INC.** Employer identification number **04-2104702**

Part I **General Information on Grants and Assistance**

- 1** Does the organization maintain records to substantiate the amount of the grants or assistance, the grantees' eligibility for the grants or assistance, and the selection criteria used to award the grants or assistance? ☒ **Yes** ☐ **No**
- 2** Describe in Part IV the organization's procedures for monitoring the use of grant funds in the United States.

Part II **Grants and Other Assistance to Domestic Organizations and Domestic Governments.** Complete if the organization answered "Yes" on Form 990, Part IV, line 21, for any recipient that received more than \$5,000. Part II can be duplicated if additional space is needed.

1 (a) Name and address of organization or government	(b) EIN	(c) IRC section (if applicable)	(d) Amount of cash grant	(e) Amount of noncash assistance	(f) Method of valuation (book, FMV, appraisal, other)	(g) Description of noncash assistance	(h) Purpose of grant or assistance

- 2** Enter total number of section 501(c)(3) and government organizations listed in the line 1 table
- 3** Enter total number of other organizations listed in the line 1 table

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

Schedule I (Form 990) 2022

Part III **Grants and Other Assistance to Domestic Individuals.** Complete if the organization answered "Yes" on Form 990, Part IV, line 22.
Part III can be duplicated if additional space is needed.

(a) Type of grant or assistance	(b) Number of recipients	(c) Amount of cash grant	(d) Amount of non-cash assistance	(e) Method of valuation (book, FMV, appraisal, other)	(f) Description of noncash assistance
CAMP, COLLEGE AND PRESCHOOL SCHOLARSHIP FUND	229	168,941.	0.		

Part IV **Supplemental Information.** Provide the information required in Part I, line 2; Part III, column (b); and any other additional information.

PART I, LINE 2

MASS AUDUBON CLOSELY MONITORS DAY AND RESIDENTIAL CAMP SCHOLARSHIPS AND OTHER PROGRAM SCHOLARSHIPS. THESE SCHOLARSHIPS ARE DISCOUNTS (EITHER FULL OR PARTIAL) TO PROGRAMS OFFERED, AND MASS AUDUBON IS PROVIDING REDUCED OR FREE TUITION BASED ON NEED. THE FEW COLLEGE SCHOLARSHIPS WHICH ARE PROVIDED ARE ALSO CLOSELY MONITORED AND THE SCHOLARSHIP MONIES ARE GENERALLY SENT DIRECTLY TO THE COLLEGE AT WHICH THE RECIPIENT WILL BE STUDYING.

**SCHEDULE J
(Form 990)**

Department of the Treasury
Internal Revenue Service

Compensation Information

For certain Officers, Directors, Trustees, Key Employees, and Highest
Compensated Employees
Complete if the organization answered "Yes" on Form 990, Part IV, line 23.
Attach to Form 990.
Go to www.irs.gov/Form990 for instructions and the latest information.

OMB No. 1545-0047

2022

Open to Public
Inspection

Name of the organization

MASSACHUSETTS AUDUBON SOCIETY, INC.

Employer identification number

04-2104702

Part I Questions Regarding Compensation

1a Check the appropriate box(es) if the organization provided any of the following to or for a person listed on Form 990, Part VII, Section A, line 1a. Complete Part III to provide any relevant information regarding these items.

- | | |
|--|--|
| ☐ First-class or charter travel | ☐ Housing allowance or residence for personal use |
| ☐ Travel for companions | ☐ Payments for business use of personal residence |
| ☐ Tax indemnification and gross-up payments | ☐ Health or social club dues or initiation fees |
| ☐ Discretionary spending account | ☐ Personal services (such as maid, chauffeur, chef) |

b If any of the boxes on line 1a are checked, did the organization follow a written policy regarding payment or reimbursement or provision of all of the expenses described above? If "No," complete Part III to explain

2 Did the organization require substantiation prior to reimbursing or allowing expenses incurred by all directors, trustees, and officers, including the CEO/Executive Director, regarding the items checked on line 1a?

3 Indicate which, if any, of the following the organization used to establish the compensation of the organization's CEO/Executive Director. Check all that apply. Do not check any boxes for methods used by a related organization to establish compensation of the CEO/Executive Director, but explain in Part III.

- | | |
|---|---|
| ☒ Compensation committee | ☒ Written employment contract |
| ☐ Independent compensation consultant | ☒ Compensation survey or study |
| ☒ Form 990 of other organizations | ☒ Approval by the board or compensation committee |

4 During the year, did any person listed on Form 990, Part VII, Section A, line 1a, with respect to the filing organization or a related organization:

- a** Receive a severance payment or change-of-control payment?
- b** Participate in or receive payment from a supplemental nonqualified retirement plan?
- c** Participate in or receive payment from an equity-based compensation arrangement?
- If "Yes" to any of lines 4a-c, list the persons and provide the applicable amounts for each item in Part III.

Only section 501(c)(3), 501(c)(4), and 501(c)(29) organizations must complete lines 5-9.

5 For persons listed on Form 990, Part VII, Section A, line 1a, did the organization pay or accrue any compensation contingent on the revenues of:

- a** The organization?
- b** Any related organization?
- If "Yes" on line 5a or 5b, describe in Part III.

6 For persons listed on Form 990, Part VII, Section A, line 1a, did the organization pay or accrue any compensation contingent on the net earnings of:

- a** The organization?
- b** Any related organization?
- If "Yes" on line 6a or 6b, describe in Part III.

7 For persons listed on Form 990, Part VII, Section A, line 1a, did the organization provide any nonfixed payments not described on lines 5 and 6? If "Yes," describe in Part III

8 Were any amounts reported on Form 990, Part VII, paid or accrued pursuant to a contract that was subject to the initial contract exception described in Regulations section 53.4958-4(a)(3)? If "Yes," describe in Part III

9 If "Yes" on line 8, did the organization also follow the rebuttable presumption procedure described in Regulations section 53.4958-6(c)?

Yes No

1b		
2		
4a		X
4b		X
4c		X
5a		X
5b		X
6a		X
6b		X
7		X
8		X
9		

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

Schedule J (Form 990) 2022

Part II Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees. Use duplicate copies if additional space is needed.

For each individual whose compensation must be reported on Schedule J, report compensation from the organization on row (i) and from related organizations, described in the instructions, on row (ii). Do not list any individuals that aren't listed on Form 990, Part VII.

Note: The sum of columns (B)(i)-(iii) for each listed individual must equal the total amount of Form 990, Part VII, Section A, line 1a, applicable column (D) and (E) amounts for that individual.

(A) Name and Title		(B) Breakdown of W-2 and/or 1099-MISC and/or 1099-NEC compensation			(C) Retirement and other deferred compensation	(D) Nontaxable benefits	(E) Total of columns (B)(i)-(D)	(F) Compensation in column (B) reported as deferred on prior Form 990
		(i) Base compensation	(ii) Bonus & incentive compensation	(iii) Other reportable compensation				
(1) DAVID O'NEILL PRESIDENT	(i)	395,248.	0.	0.	19,710.	40,205.	455,163.	0.
	(ii)	0.	0.	0.	0.	0.	0.	0.
(2) VICTORIA JONES CHIEF DEVELOPMENT OFFICER	(i)	313,241.	0.	0.	15,738.	15,890.	344,869.	0.
	(ii)	0.	0.	0.	0.	0.	0.	0.
(3) BANCROFT POOR CFO/ASST. TREASURER	(i)	233,136.	0.	0.	20,825.	5,910.	259,871.	0.
	(ii)	0.	0.	0.	0.	0.	0.	0.
(4) MICHELLE MANION VP FOR ADVOCACY AND POLICY	(i)	193,574.	0.	0.	9,229.	13,283.	216,086.	0.
	(ii)	0.	0.	0.	0.	0.	0.	0.
(5) GAIL YEO VP OF WILDLIFE SANCTUARIES	(i)	193,574.	0.	0.	15,888.	4,839.	214,301.	0.
	(ii)	0.	0.	0.	0.	0.	0.	0.
(6) JAN O'NEIL DIR OF MEMBERSHIP/ASST TREASURER	(i)	130,696.	0.	0.	11,978.	35,866.	178,540.	0.
	(ii)	0.	0.	0.	0.	0.	0.	0.
(7) NIA KEITH VP FOR DEIJA	(i)	166,377.	0.	0.	6,639.	4,159.	177,175.	0.
	(ii)	0.	0.	0.	0.	0.	0.	0.
(8) TIMOTHY CALBRESE SR. DIR.OF CORP, FND, & GRANT SUPPOR	(i)	149,339.	0.	0.	9,123.	3,733.	162,195.	0.
	(ii)	0.	0.	0.	0.	0.	0.	0.
	(i)							
	(ii)							
	(i)							
	(ii)							
	(i)							
	(ii)							
	(i)							
	(ii)							
	(i)							
	(ii)							
	(i)							
	(ii)							

Part III	Supplemental Information
-----------------	---------------------------------

Provide the information, explanation, or descriptions required for Part I, lines 1a, 1b, 3, 4a, 4b, 4c, 5a, 5b, 6a, 6b, 7, and 8, and for Part II. Also complete this part for any additional information.

This image shows a single sheet of white paper with horizontal ruling lines. The lines are evenly spaced and run across the width of the page. There are no margins, text, or other markings on the paper.

**SCHEDULE M
(Form 990)**

Department of the Treasury
Internal Revenue Service

Noncash Contributions

Complete if the organizations answered "Yes" on Form 990, Part IV, lines 29 or 30.
Attach to Form 990.
Go to www.irs.gov/Form990 for instructions and the latest information.

OMB No. 1545-0047

2022

Open to Public
Inspection

Name of the organization

MASSACHUSETTS AUDUBON SOCIETY, INC.

Employer identification number

04-2104702

Part I Types of Property

	(a) Check if applicable	(b) Number of contributions or items contributed	(c) Noncash contribution amounts reported on Form 990, Part VIII, line 1g	(d) Method of determining noncash contribution amounts
1 Art - Works of art	X	6	2,025.	AT NOMINAL AMOUNT
2 Art - Historical treasures				
3 Art - Fractional interests				
4 Books and publications	X		350.	AT NOMINAL AMOUNT
5 Clothing and household goods	X		17,741.	AT NOMINAL AMOUNT
6 Cars and other vehicles				
7 Boats and planes				
8 Intellectual property				
9 Securities - Publicly traded	X	80	1,306,537.	FMV PER BROKER
10 Securities - Closely held stock				
11 Securities - Partnership, LLC, or trust interests				
12 Securities - Miscellaneous				
13 Qualified conservation contribution - Historic structures				
14 Qualified conservation contribution - Other ...				
15 Real estate - Residential				
16 Real estate - Commercial				
17 Real estate - Other	X	2	91,500.	ASSESOR'S VALUE
18 Collectibles				
19 Food inventory				
20 Drugs and medical supplies				
21 Taxidermy				
22 Historical artifacts				
23 Scientific specimens				
24 Archeological artifacts				
25 Other ()				
26 Other ()				
27 Other ()				
28 Other ()				

29 Number of Forms 8283 received by the organization during the tax year for contributions
for which the organization completed Form 8283, Part V, Donee Acknowledgement

29

0

30a During the year, did the organization receive by contribution any property reported in Part I, lines 1 through 28, that it
must hold for at least 3 years from the date of the initial contribution, and which isn't required to be used for
exempt purposes for the entire holding period?

	Yes	No
30a		X
31	X	
32a		X
33		

b If "Yes," describe the arrangement in Part II.

31 Does the organization have a gift acceptance policy that requires the review of any nonstandard contributions?

32a Does the organization hire or use third parties or related organizations to solicit, process, or sell noncash
contributions?

b If "Yes," describe in Part II.

33 If the organization didn't report an amount in column (c) for a type of property for which column (a) is checked,
describe in Part II.

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

Schedule M (Form 990) 2022

Part II **Supplemental Information.** Provide the information required by Part I, lines 30b, 32b, and 33, and whether the organization is reporting in Part I, column (b), the number of contributions, the number of items received, or a combination of both. Also complete this part for any additional information.

SCHEDULE M, PART I, COLUMN (B):

THE NUMBER IN PART I, COLUMN (B) REPRESENTS THE NUMBER OF CONTRIBUTORS
OF GIFTS, NOT THE NUMBER OF ITEMS CONTRIBUTED.

SCHEDULE O
(Form 990)

Department of the Treasury
Internal Revenue Service

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

2022

Open to Public
Inspection

Name of the organization

MASSACHUSETTS AUDUBON SOCIETY, INC.

Employer identification number

04-2104702

FORM 990, PART III, LINE 4A, PROGRAM SERVICE ACCOMPLISHMENTS:

PRESERVE THE RICH BIODIVERSITY OF MASSACHUSETTS. MASS AUDUBON ACTIVELY
PURSUES BOTH DONATIONS AND PURCHASES OF ADDITIONAL CONSERVATION LAND
AND IS THE LARGEST PRIVATE CONSERVATION LANDOWNER IN THE STATE. AN
ESTIMATED 582,000 VISITORS CAME TO ENJOY MASS AUDUBON PROPERTIES IN FY
2023.

MASS AUDUBON IS ALSO THE LARGEST NON-GOVERNMENTAL PROVIDER OF NATURE
EDUCATION IN THE STATE. MASS AUDUBON DEVELOPS EDUCATIONAL MATERIALS AND
ENVIRONMENTAL POLICY MATERIALS FOR STUDENTS, TEACHERS, LEGISLATORS, AND
THE GENERAL PUBLIC. IN FY 2023, MASS AUDUBON TAUGHT NATURE PROGRAMS TO
MORE THAN 84,000 CHILDREN AND ADULTS, ENROLLED MORE THAN 10,400
CHILDREN IN ITS SUMMER DAY AND RESIDENTIAL NATURE CAMPS, AND CONDUCTED
SCIENCE/NATURE TRAINING FOR MORE THAN 1,200 TEACHERS, DESPITE THE
CONSTRAINTS OF THE PANDEMIC. IN ADDITION, MASS AUDUBON WAS FORTUNATE
TO HAVE MORE THAN 6,350 VOLUNTEERS CONTRIBUTE MORE THAN 91,000 HOURS OF
SERVICE ACROSS THE STATE IN FY 2023

FORM 990, PART III, LINE 4B, PROGRAM SERVICE ACCOMPLISHMENTS:

CLIMATE CHANGE.

IN ADDITION, THE MASS AUDUBON WEBSITE (WWW.MASSAUDUBON.ORG) OFFERS A
WIDE VARIETY OF INFORMATION ON MASS AUDUBON'S SANCTUARIES, CONSERVATION
EFFORTS, LAND PROTECTION PROJECTS, ADVOCACY ISSUES, CLIMATE CHANGE
WORK, AND THE NATURAL WORLD. CURRENTLY, MASS AUDUBON HAS TEN REGIONAL
E-NEWSLETTERS AND FIVE OTHER E-NEWSLETTERS ON SPECIFIC TOPICS, AS WELL

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

Schedule O (Form 990) 2022

Name of the organization

MASSACHUSETTS AUDUBON SOCIETY, INC.

Employer identification number

04-2104702

AS A NUMBER OF BLOGS. MASS AUDUBON ALSO OPERATES A GIFT SHOP IN LINCOLN WHICH SELLS MERCHANDISE RELATED TO NATURE, WILDLIFE OBSERVATION AND ENVIRONMENTAL EDUCATION TO BOTH MEMBERS AND NON-MEMBERS AS WELL AS A NUMBER OF SMALLER NATURE-THEMED GIFT SHOPS AT MANY OF THE SANCTUARIES.

FORM 990, PART III, LINE 4C, PROGRAM SERVICE ACCOMPLISHMENTS:

LANDS AS WELL AS TO PROVIDE GUIDANCE FOR OTHER LANDOWNERS THROUGHOUT THE STATE.

MASS AUDUBON LANDS PLAY A CRITICAL ROLE IN THE DELIVERY OF ITS MISSION, AND ITS LAND PROTECTION EFFORTS FOCUS ON CONSERVING ECOLOGICALLY SIGNIFICANT TRACTS OF LAND ADJACENT TO EXISTING WILDLIFE SANCTUARIES, THEREBY PROTECTING AND ENHANCING THEIR BIOLOGICAL INTEGRITY AND VIABILITY AS PROGRAM SITES. MASS AUDUBON ALSO ADVANCES THE PROTECTION OF SELECTED HIGH PRIORITY FOCUS AREAS BEYOND ITS EXISTING WILDLIFE SANCTUARIES THROUGH COLLABORATION WITH STATE AND LOCAL PUBLIC AGENCIES AND LOCAL AND REGIONAL LAND TRUSTS. COLLECTIVELY, THESE PROTECTION PRIORITIES INCLUDE A WIDE RANGE OF MASSACHUSETTS HABITATS.

FORM 990, PART III, LINE 4D, OTHER PROGRAM SERVICES:

MASS AUDUBON SAW THE ENACTMENT OF TWO HISTORIC CLIMATE LAWS FOR WHICH IT ADVOCATED ON BOTH THE FEDERAL AND MASSACHUSETTS STATE LEVELS: 1) AFTER DECADES OF NEAR MISSES ON MAJOR FEDERAL PROPOSALS TO ADDRESS CLIMATE CHANGE, THE U.S. SENATE AND HOUSE PASSED THE INFLATION REDUCTION ACT (IRA), WHICH INCLUDED \$370 BILLION FOR CLIMATE AND CLEAN ENERGY MEASURES AND 2) AT THE STATE LEVEL, GOVERNOR CHARLES BAKER SIGNED INTO LAW A SWEEPING PACKAGE TO ADVANCE THE OFFSHORE WIND

Name of the organization

MASSACHUSETTS AUDUBON SOCIETY, INC.

Employer identification number

04-2104702

INDUSTRY IN MASSACHUSETTS AND IMPLEMENT A BROAD SET OF STRATEGIES FOR REDUCING GREENHOUSE GAS EMISSIONS FROM VEHICLES, BUILDINGS, NATURAL GAS INFRASTRUCTURE, AND OTHER SIGNIFICANT SOURCES.

MASS AUDUBON CELEBRATED VICTORY FOR ITS \$1 BILLION FOR NATURE AND CLIMATE CAMPAIGN. THIS WAS A TWO-YEAR EFFORT TO HELP SECURE ONE BILLION DOLLARS OF NEW PUBLIC FUNDING, INCLUDING FROM THE FEDERAL INFLATION REDUCTION ACT AND STATE ECONOMIC DEVELOPMENT PACKAGE, FOR NATURE AND CLIMATE SOLUTIONS IN MASSACHUSETTS.

MASS AUDUBON AND ITS ADVOCATES AND SUPPORTERS HAVE ALSO BEGUN SCALING UP WORK ON TWO WILDLIFE PROTECTION CAMPAIGNS: 1) PUSHING FOR IMPROVED PROTECTIONS FOR HORSESHOE CRABS, WHOSE LOCAL POPULATIONS ARE SEVERELY DEPLETED FROM DECADES OF OVERHARVESTING, AND 2) FOR INCREASED REGULATION OF SECOND-GENERATION ANTICOAGULANT RODENTICIDES, A TYPE OF RAT POISON THAT IS KILLING WILDLIFE, INCLUDING BALD EAGLES AND OTHER RAPTORS.

IN ADDITION, MASS AUDUBON WORKED ON A REPORT TO BE RELEASED IN SEPTEMBER 2023 ENTITLED "GROWING SOLAR: PROTECTING NATURE" WHICH DOCUMENTS THE AMOUNT OF FOREST AND AGRICULTURAL LAND BEING LOST TO LARGE, GROUND-MOUNTED SOLAR ARRAYS IN RECENT YEARS. THE REPORT WILL PROPOSE ALTERNATIVE SITING OF THESE ARRAYS IN ORDER TO CONTINUE TO ADVANCE THE COMMONWEALTH'S CRITICAL GOAL OF INCREASING THE AMOUNT OF ELECTRICITY PRODUCED BY SOLAR ENERGY WITHOUT SACRIFICING FORESTS (AN IMPORTANT SOURCE OF CARBON STORAGE) OR PRIME AGRICULTURAL LANDS IN THE PROCESS.

EXPENSES \$ 1,253,375. INCLUDING GRANTS OF \$ 0. REVENUE \$ 2,000.

Name of the organization

MASSACHUSETTS AUDUBON SOCIETY, INC.

Employer identification number

04-2104702

FORM 990, PART VI, SECTION A, LINE 6:

MASS AUDUBON DOES NOT HAVE ANY STOCKHOLDERS BUT IT DOES HAVE MEMBERS.

MEMBERSHIP IS OPEN TO ALL INDIVIDUALS WHO SHARE THE MISSION OF PROTECTING
THE MASSACHUSETTS ENVIRONMENT AND WHO PAY THE REQUIRED MEMBERSHIP DUES.BASIC MEMBERSHIP COSTS IN FY 2023 WERE \$50 PER YEAR FOR AN INDIVIDUAL AND
\$70 PER YEAR FOR A FAMILY. MASS AUDUBON CURRENTLY HAS APPROXIMATELY

160,000 MEMBERS. IN ADDITION TO LENDING THEIR SUPPORT TO IMPORTANT

ENVIRONMENTAL EDUCATION, ADVOCACY, LAND PROTECTION AND WILDLIFE

CONSERVATION EFFORTS, MEMBERS RECEIVE FREE ADMISSION TO ALL MASS AUDUBON

WILDLIFE SANCTUARIES, DISCOUNTS TO MASS AUDUBON PROGRAMS, COURSES AND GIFT
SHOPS, AND A ONE-YEAR SUBSCRIPTION TO THE MASS AUDUBON NEWSLETTER

(EXPLORE).

FORM 990, PART VI, SECTION A, LINE 7A:

MASS AUDUBON MEMBERS ARE INVITED TO THE ANNUAL MEETING OF MEMBERS (HELD IN
OCTOBER OR NOVEMBER OF EACH YEAR) TO VOTE ON THE ELECTION OF DIRECTORS, THE
MEMBERSHIP OF THE AUDIT COMMITTEE, AND ANY OTHER MATTERS WHICH PROPERLY
COME BEFORE THE MEETING.

FORM 990, PART VI, SECTION A, LINE 7B:

MASS AUDUBON MEMBERS MUST APPROVE ANY AMENDMENTS OR ALTERATIONS TO THE
BY-LAWS AND THE ARTICLES OF ORGANIZATION OF MASS AUDUBON AND ANY OTHER
BUSINESS WHICH MAY PROPERLY COME BEFORE THE ANNUAL MEETING OR ANY OTHER
MEETING OF THE MEMBERS DULY CALLED IN ACCORDANCE WITH THE BY-LAWS.

FORM 990, PART VI, SECTION B, LINE 11B:

A COPY OF THE FORM 990 WAS REVIEWED IN DETAIL BY THE MASS AUDUBON AUDIT

Name of the organization

MASSACHUSETTS AUDUBON SOCIETY, INC.

Employer identification number

04-2104702

COMMITTEE (A COMMITTEE ELECTED DIRECTLY BY THE MASS AUDUBON MEMBERSHIP EACH YEAR AT THE ANNUAL MEETING) AND WAS ALSO MADE AVAILABLE ELECTRONICALLY TO ALL MASS AUDUBON DIRECTORS FOR REVIEW AND COMMENT PRIOR TO FILING.

FORM 990, PART VI, SECTION B, LINE 12C:

MASS AUDUBON REQUIRES DIRECTORS, OFFICERS, AND KEY EMPLOYEES TO COMPLETE A CONFLICT OF INTEREST QUESTIONNAIRE EVERY YEAR. THESE INDIVIDUALS ARE INSTRUCTED TO REVIEW THE MASS AUDUBON CONFLICT OF INTEREST POLICY PRIOR TO COMPLETING THE QUESTIONNAIRE. THE COMPLETED FORMS ARE REVIEWED BY THE CHAIR OF THE BOARD OF DIRECTORS WHO REPORTS TO THE EXECUTIVE COMMITTEE. THE QUESTIONNAIRE OF THE CHAIR IS REVIEWED BY THE TREASURER WHO REPORTS TO THE EXECUTIVE COMMITTEE. THE QUESTIONNAIRES ARE ON FILE AT THE MASS AUDUBON HEADQUARTERS IN LINCOLN AND ARE AVAILABLE FOR REVIEW BY ANY INTERESTED DIRECTOR OR OFFICER.

THE BOARD OF DIRECTORS AND STAFF ARE ALSO VIGILANT DURING THE YEAR FOR ANY CONFLICTS OF INTEREST WHICH MAY ARISE AFTER COMPLETING THE ANNUAL QUESTIONNAIRES. AT THE BEGINNING OF A BOARD OR BOARD COMMITTEE DISCUSSION OF ANY ISSUE IN WHICH A DIRECTOR, OFFICER OR EMPLOYEE, A CLOSE FAMILY MEMBER OF A DIRECTOR, OFFICER OR EMPLOYEE, OR ANOTHER ORGANIZATION IN WHICH THEY HOLD A POSITION OF POWER MAY HAVE AN INTEREST, THE DIRECTOR, OFFICER OR EMPLOYEE IS REQUIRED TO DISCLOSE THAT INTEREST AND ABSTAIN FROM VOTING. THE DIRECTOR, OFFICER OR EMPLOYEE IS ALSO REQUIRED TO LEAVE THE ROOM WHILE THE DISCUSSION OF THIS ISSUE AND THE VOTING IS TAKING PLACE.

FORM 990, PART VI, SECTION B, LINE 15:

THE PROCESS AND POLICY FOR DETERMINING COMPENSATION FOR KEY EXECUTIVES AT MASS AUDUBON IS AS FOLLOWS:

Name of the organization	MASSACHUSETTS AUDUBON SOCIETY, INC.	Employer identification number	04-2104702
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THE POLICY OF MASS AUDUBON IS TO ATTRACT AND RETAIN KEY EXECUTIVE TALENT BY PROVIDING A COMPETITIVE TOTAL COMPENSATION PACKAGE. IN DETERMINING COMPETITIVENESS, MASS AUDUBON LOOKS PRIMARILY TO COMPENSATION OFFERED BY OTHER LOCAL NON-PROFIT ORGANIZATIONS THAT ARE SIMILAR IN SIZE AND ALSO TAKES INTO ACCOUNT ANY SPECIAL CIRCUMSTANCES AFFECTING MASS AUDUBON. THE POLICY ALSO SUPPORTS PROVIDING APPROPRIATE KEY EXECUTIVE PAY-FOR-PERFORMANCE EARNING OPPORTUNITIES FOR ACHIEVING CHALLENGING, PRE-ESTABLISHED GOALS CONSISTENT WITH THE MISSION, TAX-EXEMPT PURPOSE, AND FINANCIAL RESOURCES OF MASS AUDUBON.

THE EXECUTIVE COMMITTEE OF THE BOARD OF DIRECTORS RECOMMENDS TO THE BOARD OF DIRECTORS FOR ITS ACTION THE CASH AND NON-CASH COMPENSATION POLICIES, PROGRAMS AND AMOUNTS OF COMPENSATION, AS WELL AS MAJOR CHANGES IN MASS AUDUBON'S BENEFITS PLANS, APPLICABLE TO KEY EXECUTIVES OF MASS AUDUBON AS WELL AS TO ANY INDIVIDUAL/ORGANIZATION THAT OTHERWISE MEETS THE DEFINITION OF "DISQUALIFIED PERSON" IN THE INTERNAL REVENUE CODE. "KEY EXECUTIVE" IS DEFINED AS PRESIDENT, VICE PRESIDENT FOR OPERATIONS, VICE PRESIDENT FOR WILDLIFE SANCTUARIES AND PROGRAMS, VICE PRESIDENT FOR PHILANTHROPY, VICE PRESIDENT FOR MARKETING AND COMMUNICATIONS, AND ANY OTHER EXECUTIVE EARNING OVER \$100,000 PER YEAR. "DISQUALIFIED PERSON" INCLUDES FOR PURPOSES OF THIS POLICY ANYONE ON THE BOARD OF DIRECTORS AND MAY, IN SPECIFIED CIRCUMSTANCES, BE DEEMED TO INCLUDE MEMBERS OF THE MASS AUDUBON COUNCIL. THE TERM IS FURTHER DEEMED TO INCLUDE ANY OTHER MASS AUDUBON EMPLOYEE EARNING MORE THAN \$100,000 PER YEAR.

THE EXECUTIVE COMMITTEE WILL:

ENSURE THAT NO PART OF MASS AUDUBON'S NET EARNINGS INURE TO THE PRIVATE

Name of the organization

MASSACHUSETTS AUDUBON SOCIETY, INC.

Employer identification number

04-2104702

BENEFIT OF ANY INDIVIDUAL AND THAT ANY PAYMENT OF BENEFITS OR PERSONAL EXPENSES TO OR FOR THE BENEFIT OF SELECT INDIVIDUALS AND OTHER TRANSACTIONS POTENTIALLY BENEFITING ANY SUCH INDIVIDUALS ARE ANALYZED AND CAREFULLY APPROVED AS COMPENSATION FOR SERVICES TO MASS AUDUBON WITH THE BENEFITS TO THE INDIVIDUALS CLEARLY MEASURED AND CONSIDERED BY THE EXECUTIVE COMMITTEE.

ESTABLISH AND REVIEW MASS AUDUBON'S OVERALL EXECUTIVE COMPENSATION POLICY TO ENSURE THAT THE POLICY CONTINUES TO SUPPORT MASS AUDUBON'S MISSION AND PURPOSE, ATTRACTS AND RETAINS KEY EXECUTIVES, AND PROVIDES COMPETITIVE TOTAL COMPENSATION OPPORTUNITIES AT REASONABLE COST.

ACT ON BEHALF OF THE BOARD OF DIRECTORS IN SETTING EXECUTIVE TOTAL COMPENSATION POLICY, COMPENSATION PLANS, BENEFIT PLANS AND EXECUTIVE CONTRACTS FOR KEY ADMINISTRATORS, AND DEVELOPING RECOMMENDATIONS FOR THE BOARD OF DIRECTORS WITH RESPECT TO THE TOTAL COMPENSATION OF MASS AUDUBON'S KEY EXECUTIVES AND OF ANY DISQUALIFIED PERSONS.

THE EXECUTIVE COMMITTEE IS RESPONSIBLE FOR A THOROUGH AND DISINTERESTED REVIEW OF APPROPRIATE TOTAL COMPENSATION FOR KEY EXECUTIVES. THE COMMITTEE WILL:

ASSESS THE NATURE AND SCOPE OF EACH EXECUTIVE'S POSITION UNDER REVIEW BY THE COMMITTEE.

ASSESS THE BASIS BY WHICH COMPENSATION WAS PAID TO THE KEY EXECUTIVE IN EACH COVERED POSITION, AS FOR EXAMPLE, EXCEPTIONAL PERFORMANCE, ADDITIONAL DUTIES, OR THE UNIQUE BACKGROUND EXPERIENCES, PERSONAL SKILLS, SPECIAL ABILITIES, AND BUSINESS CHALLENGES FACING MASS AUDUBON THAT REQUIRE USE OF THESE SKILLS AND ATTRIBUTES.

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OBTAIN APPROPRIATE AND COMPARABLE COMPENSATION MARKET DATA, SUCH AS DATA
ON THE FOLLOWING:

- SIMILARLY SITUATED ORGANIZATIONS FOR FUNCTIONALLY COMPARABLE POSITIONS;
- GEOGRAPHIC DIFFERENTIALS WHICH REFLECT THE COST OF LABOR IN THE GREATER
BOSTON AREA;
- THE AVAILABILITY OF SIMILAR SPECIALTIES IN THE GEOGRAPHIC AREA;
- INDEPENDENT COMPENSATION SURVEYS;
- IRS FORM 990 COMPENSATION INFORMATION FOR FUNCTIONALLY COMPARABLE
POSITIONS;
- ACTUAL WRITTEN OFFERS FROM SIMILAR ORGANIZATIONS COMPETING FOR THE
SERVICES OF THE EMPLOYEE.

THE EXECUTIVE COMMITTEE SHALL DOCUMENT THE BASIS FOR ITS DETERMINATION OF
THE REASONABLE COMPENSATION FOR THOSE KEY EXECUTIVES UNDER ITS REVIEW
INCLUDING PERFORMANCE ASSESSMENT OF THE KEY EXECUTIVE AND THE BASIS FOR
DETERMINING THAT THE EXECUTIVE'S COMPENSATION WAS REASONABLE IN LIGHT OF
THAT PERFORMANCE ASSESSMENT AND MARKET DATA.

THE EXECUTIVE COMMITTEE WILL MAKE ITS RECOMMENDATIONS TO THE BOARD OF
DIRECTORS ON AN ANNUAL BASIS.

THE BOARD OF DIRECTORS WILL PERIODICALLY REVIEW THE MEMBERSHIP OF THE
EXECUTIVE COMMITTEE WITH A VIEW TO MAKING SURE THAT NO MEMBER IS SUBJECT TO
A CONFLICT OF INTEREST WHICH WOULD MAKE HIS OR HER PARTICIPATION IN THE
REVIEW OF COMPENSATION INAPPROPRIATE.

FORM 990, PART VI, LINE 17, LIST OF STATES RECEIVING COPY OF FORM 990:

Name of the organization

MASSACHUSETTS AUDUBON SOCIETY, INC.

Employer identification number

04-2104702

CA, CT, DC, FL, MA, MD, NH, NJ, NY, OH, PA, RI, VA, WI, GA, MN, ME

FORM 990, PART VI, SECTION C, LINE 19:

MASS AUDUBON MAKES ITS GOVERNING DOCUMENTS, CONFLICT OF INTEREST POLICY,
WHISTLEBLOWER POLICY, RECORDS RETENTION POLICY, FEDERAL TAX RETURNS, AND
AUDITED FINANCIAL STATEMENTS AVAILABLE TO THE PUBLIC ON ITS WEB SITE
(WWW.MASSAUDUBON.ORG) AS WELL AS UPON REQUEST.

FORM 990, PART XI, LINE 9, CHANGES IN NET ASSETS:

CHANGES IN SPLIT INTEREST AGREEMENTS 1,369,753.

**SCHEDULE R
(Form 990)**

Department of the Treasury
Internal Revenue Service

Related Organizations and Unrelated Partnerships
Complete if the organization answered "Yes" on Form 990, Part IV, line 33, 34, 35b, 36, or 37.
Attach to Form 990.

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

OMB No. 1545-0047

2022

**Open to Public
Inspection**

Name of the organization

MASSACHUSETTS AUDUBON SOCIETY, INC.

Employer identification number
04-2104702

Part I Identification of Disregarded Entities. Complete if the organization answered "Yes" on Form 990, Part IV, line 33.

(a) Name, address, and EIN (if applicable) of disregarded entity	(b) Primary activity	(c) Legal domicile (state or foreign country)	(d) Total income	(e) End-of-year assets	(f) Direct controlling entity

Part II Identification of Related Tax-Exempt Organizations. Complete if the organization answered "Yes" on Form 990, Part IV, line 34, because it had one or more related tax-exempt organizations during the tax year.

(a) Name, address, and EIN of related organization	(b) Primary activity	(c) Legal domicile (state or foreign country)	(d) Exempt Code section	(e) Public charity status (if section 501(c)(3))	(f) Direct controlling entity	(g) Section 512(b)(13) controlled entity?	
						Yes	No
WHETSTONE WOOD TRUST FUND C/O MASSACHUSETTS AUDUBON SOCIETY - 30-0174595, 208 SOUTH GREAT ROAD, LINCOLN, MA 01773	ACQUISITION & PRESERVATION OF LAND FOR WILD HABITAT & CONSERVATION PURPOSES	MASSACHUSETTS	501(C)(3)	LINE 12B, II	MASSACHUSETTS AUDUBON SOCIETY, INC.	X	

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

Schedule R (Form 990) 2022

Part III

Part III

Part IV

Part IV

Part V Transactions With Related Organizations. Complete if the organization answered "Yes" on Form 990, Part IV, line 34, 35b, or 36.**Note:** Complete line 1 if any entity is listed in Parts II, III, or IV of this schedule.

	Yes	No
1 During the tax year, did the organization engage in any of the following transactions with one or more related organizations listed in Parts II-IV?		
a Receipt of (i) interest, (ii) annuities, (iii) royalties, or (iv) rent from a controlled entity	1a	X
b Gift, grant, or capital contribution to related organization(s)	1b	X
c Gift, grant, or capital contribution from related organization(s)	1c	X
d Loans or loan guarantees to or for related organization(s)	1d	X
e Loans or loan guarantees by related organization(s)	1e	X
f Dividends from related organization(s)	1f	X
g Sale of assets to related organization(s)	1g	X
h Purchase of assets from related organization(s)	1h	X
i Exchange of assets with related organization(s)	1i	X
j Lease of facilities, equipment, or other assets to related organization(s)	1j	X
k Lease of facilities, equipment, or other assets from related organization(s)	1k	X
l Performance of services or membership or fundraising solicitations for related organization(s)	1l	X
m Performance of services or membership or fundraising solicitations by related organization(s)	1m	X
n Sharing of facilities, equipment, mailing lists, or other assets with related organization(s)	1n	X
o Sharing of paid employees with related organization(s)	1o	X
p Reimbursement paid to related organization(s) for expenses	1p	X
q Reimbursement paid by related organization(s) for expenses	1q	X
r Other transfer of cash or property to related organization(s)	1r	X
s Other transfer of cash or property from related organization(s)	1s	X
2 If the answer to any of the above is "Yes," see the instructions for information on who must complete this line, including covered relationships and transaction thresholds.		

(a) Name of related organization	(b) Transaction type (a-s)	(c) Amount involved	(d) Method of determining amount involved
(1) WHETSTONE WOOD TRUST FUND	E	675,070.	FAIR VALUE
(2)			
(3)			
(4)			
(5)			
(6)			

Part VI Unrelated Organizations Taxable as a Partnership. Complete if the organization answered "Yes" on Form 990, Part IV, line 37.

Provide the following information for each entity taxed as a partnership through which the organization conducted more than five percent of its activities (measured by total assets or gross revenue) that was not a related organization. See instructions regarding exclusion for certain investment partnerships.

[illegible]

Provide additional information for responses to questions on Schedule R. See instructions.