

**Return of Organization Exempt From Income Tax**  
Under section 501(c), 527, or 4947(a)(1) of the Internal Revenue Code (except black lung benefit trust or private foundation)

OMB No. 1545-0047

**2011**

Open to Public Inspection

▶ The organization may have to use a copy of this return to satisfy state reporting requirements.

**A** For the 2011 calendar year, or tax year beginning **JUL 1, 2011** and ending **JUN 30, 2012**

|   |   |   |   |
|---|---|---|---|
| <b>B</b> Check if applicable:<br><input type="checkbox"/> Address change<br><input type="checkbox"/> Name change<br><input type="checkbox"/> Initial return<br><input type="checkbox"/> Terminated<br><input type="checkbox"/> Amended return<br><input type="checkbox"/> Application pending | <b>C</b> Name of organization<br><b>Massachusetts Audubon Society, Inc.</b><br>Doing Business As<br>Number and street (or P.O. box if mail is not delivered to street address) Room/suite<br><b>208 South Great Road</b><br>City or town, state or country, and ZIP + 4<br><b>Lincoln, MA 01773</b> | <b>D</b> Employer identification number<br><b>04-2104702</b>  | <b>E</b> Telephone number<br><b>(781)259-9500</b> |
| <b>F</b> Name and address of principal officer: <b>Laura A. Johnson</b><br><b>208 South Great Road, Lincoln, MA 01773</b>   |   | <b>G</b> Gross receipts \$ <b>50,295,338.</b>   |   |
| <b>I</b> Tax-exempt status: <input checked="" type="checkbox"/> 501(c)(3) <input type="checkbox"/> 501(c) ( ) ◀ (insert no.) <input type="checkbox"/> 4947(a)(1) or <input type="checkbox"/> 527  |   | <b>H(a)</b> Is this a group return for affiliates? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No                          |   |
| <b>J</b> Website: ▶ <b>www.massaudubon.org</b>  |   | <b>H(b)</b> Are all affiliates included? <input type="checkbox"/> Yes <input type="checkbox"/> No<br>If "No," attach a list. (see instructions) |   |
| <b>K</b> Form of organization: <input checked="" type="checkbox"/> Corporation <input type="checkbox"/> Trust <input type="checkbox"/> Association <input type="checkbox"/> Other ▶   |   | <b>H(c)</b> Group exemption number ▶  |   |
| <b>L</b> Year of formation: <b>1896</b>   |   | <b>M</b> State of legal domicile: <b>MA</b>   |   |

| Part I Summary  |  |   |                           |
|---|--|---|---------------------------|
|   | 1 Briefly describe the organization's mission or most significant activities: <b>Land &amp; Habitat Conservation and Environmental Education</b> |   |                           |
|   | 2 Check this box <input type="checkbox"/> if the organization discontinued its operations or disposed of more than 25% of its net assets.        |   |                           |
| Activities & Governance   | 3 Number of voting members of the governing body (Part VI, line 1a) .....  | 3   | 28                        |
|   | 4 Number of independent voting members of the governing body (Part VI, line 1b) .....  | 4   | 28                        |
|   | 5 Total number of individuals employed in calendar year 2011 (Part V, line 2a) .....   | 5   | 1022                      |
|   | 6 Total number of volunteers (estimate if necessary) .....   | 6   | 12000                     |
|   | 7a Total unrelated business revenue from Part VIII, column (C), line 12 .....  | 7a  | 85,685.                   |
|   | b Net unrelated business taxable income from Form 990-T, line 34 .....   | 7b  | 18,714.                   |
|   | Revenue  | 8 Contributions and grants (Part VIII, line 1h) ..... | Prior Year                |
| 9 Program service revenue (Part VIII, line 2g) .....  |  | 10,409,852.   | 12,658,438.               |
| 10 Investment income (Part VIII, column (A), lines 3, 4, and 7d) .....                      |  | 5,984,184.  | 6,427,685.                |
| 11 Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e) .....           |  | 4,623,583.  | 2,755,976.                |
| 12 Total revenue - add lines 8 through 11 (must equal Part VIII, column (A), line 12) ..... |  | 1,114,040.  | 1,137,870.                |
| 13 Grants and similar amounts paid (Part IX, column (A), lines 1-3) .....                   |  | 22,131,659.   | 22,979,969.               |
| 14 Benefits paid to or for members (Part IX, column (A), line 4) .....                      |  | 141,555.  | 214,465.                  |
| Expenses  | 15 Salaries, other compensation, employee benefits (Part IX, column (A), lines 5-10) .....   | 0.  | 0.                        |
|   | 16a Professional fundraising fees (Part IX, column (A), line 11e) .....  | 14,792,314.   | 15,727,840.               |
|   | b Total fundraising expenses (Part IX, column (D), line 25) ▶ <b>1,314,441.</b>  | 26,004.   | 23,646.                   |
|   | 17 Other expenses (Part IX, column (A), lines 11a-11d, 11f-24e) .....  | 7,395,444.  | 8,367,831.                |
|   | 18 Total expenses. Add lines 13-17 (must equal Part IX, column (A), line 25) .....   | 22,355,317.   | 24,333,782.               |
|   | 19 Revenue less expenses. Subtract line 18 from line 12 .....  | -223,658.   | -1,353,813.               |
|   | Net Assets or Fund Balances  | 20 Total assets (Part X, line 16) .....               | Beginning of Current Year |
| 21 Total liabilities (Part X, line 26) .....  |  | 223,281,190.  | 216,307,050.              |
| 22 Net assets or fund balances. Subtract line 21 from line 20 .....                         |  | 9,561,588.  | 9,727,347.                |
|   |  | 213,719,602.  | 206,579,703.              |

**Part II Signature Block**

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

|                               |   |                                |  |
|-------------------------------|---|--------------------------------|--|
| <b>Sign Here</b>              | Signature of officer<br>  | Date<br><b>11/14/12</b>        |  |
|                               | Type or print name and title<br><b>Laura A. Johnson, President</b>                  |                                |  |
| <b>Paid Preparer Use Only</b> | Print/Type preparer's name<br><b>Heidi E. MacLean</b>                               | Preparer's signature<br>       | Date<br><b>11/13/12</b>  |
|                               | Firm's name ▶ <b>Tonneson &amp; Company CPAs PC</b>                                 | Firm's EIN ▶ <b>04-2943536</b> | Check if self-employed <input type="checkbox"/> PTIN<br><b>P00840184</b> |
|                               | Firm's address ▶ <b>401 Edgewater Place, Suite 300<br/>Wakefield, MA 01880-6208</b> | Phone no. <b>(781)245-9999</b> |  |

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

Part III Statement of Program Service Accomplishments

Check if Schedule O contains a response to any question in this Part III [X]

1 Briefly describe the organization's mission: The mission of Mass Audubon is to protect the nature of Massachusetts for people and for wildlife.

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

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

4 Describe the organization's program service accomplishments for each of its three largest program services, as measured by expenses.

4a (Code: ) (Expenses \$ 17,204,319. including grants of \$ 58,690.) (Revenue \$ 6,261,421.) Wildlife Sanctuary Stewardship and Environmental Education: Mass Audubon maintains 25 field offices and staffed wildlife sanctuaries (including 19 sanctuaries with nature centers) and an additional 34 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, 2012, Mass Audubon protects 34,969 acres of open space in Massachusetts, owning approximately 29,664 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 preserve the biodiversity of Massachusetts. Mass Audubon actively

4b (Code: ) (Expenses \$ 1,941,442. including grants of \$ ) (Revenue \$ 9,317.) Member Services: In addition to the member services provided by the network of sanctuaries referenced in Program Service One, Mass Audubon produces a nature magazine three times per year for members (Sanctuary), a newsletter three times per year for members (Connections), a comprehensive annual report, promotional materials, and publications to increase public awareness of wildlife, nature, and environmental issues. For example, in FY 2009 Mass Audubon updated for publication our definitive report entitled Losing Ground which calculates and analyzes the causes associated with the loss of open space in Massachusetts. In FY 2012, Mass Audubon completed a report entitled The State of the Birds, a first-ever, comprehensive overview of the status of all of the breeding and wintering bird species in

4c (Code: ) (Expenses \$ 474,204. including grants of \$ ) (Revenue \$ 105,014.) Advocacy: Mass Audubon educates local, state and federal officials, citizens and our members to the value and condition of natural resources in Massachusetts, motivating and assisting them to make decisions that promote the conservation of the Commonwealth's rich natural heritage. In doing so, Mass Audubon focuses on several key programmatic areas: the establishment and enforcement of sound conservation laws and regulations, land and water resource planning, and municipal and regional coordination with public and private conservation organizations. For example, in FY 2012 Mass Audubon public policy initiatives included supporting and working toward adoption of updated legislation that would help communities preserve open space and historic sites, create affordable housing, and develop outdoor

4d Other program services (Describe in Schedule O.) (Expenses \$ 457,718. including grants of \$ ) (Revenue \$ 51,933.)

4e Total program service expenses 20,077,683.

**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)?<br><i>If "Yes," complete Schedule A</i> .....  | X   |    |
| 2   | Is the organization required to complete <i>Schedule B, Schedule of Contributors</i> ? .....   | 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> .....  |     | X  |
| 4   | <b>Section 501(c)(3) organizations.</b> 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> .....   | 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 Revenue Procedure 98-19? <i>If "Yes," complete Schedule C, Part III</i> .....   |     | 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> .....  |     | 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> .....  | 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> .....   | X   |    |
| 9   | Did the organization report an amount in Part X, line 21; serve as a custodian for amounts not listed in Part X; or provide credit counseling, debt management, credit repair, or debt negotiation services? <i>If "Yes," complete Schedule D, Part IV</i> .....   |     | X  |
| 10  | Did the organization, directly or through a related organization, hold assets in temporarily restricted endowments, permanent endowments, or quasi-endowments? <i>If "Yes," complete Schedule D, Part V</i> .....  | 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> .....   | 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> .....   | 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> .....   |     | 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> .....  |     | 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> .....   | 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> .....  | X   |    |
| 12a | Did the organization obtain separate, independent audited financial statements for the tax year? <i>If "Yes," complete Schedule D, Parts XI, XII, and XIII</i> .....   | X   |    |
| b   | Was the organization included in consolidated, independent audited financial statements for the tax year?<br><i>If "Yes," and if the organization answered "No" to line 12a, then completing Schedule D, Parts XI, XII, and XIII is optional</i> .....   |     | X  |
| 13  | Is the organization a school described in section 170(b)(1)(A)(ii)? <i>If "Yes," complete Schedule E</i> .....   |     | X  |
| 14a | Did the organization maintain an office, employees, or agents outside of the United States? .....  |     | 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> ..... | X   |    |
| 15  | Did the organization report on Part IX, column (A), line 3, more than \$5,000 of grants or assistance to any organization or entity located outside the United States? <i>If "Yes," complete Schedule F, Parts II and IV</i> .....   | X   |    |
| 16  | Did the organization report on Part IX, column (A), line 3, more than \$5,000 of aggregate grants or assistance to individuals located outside the United States? <i>If "Yes," complete Schedule F, Parts III and IV</i> .....   |     | 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</i> .....  | 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> .....  | 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> .....  | X   |    |
| 20a | Did the organization operate one or more hospital facilities? <i>If "Yes," complete Schedule H</i> .....   |     | X  |
| b   | If "Yes" to line 20a, did the organization attach a copy of its audited financial statements to this return? .....   |     |    |

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

|  | Yes | No |
|--|-----|----|
| 21 Did the organization report more than \$5,000 of grants and other assistance to any government or organization in the United States on Part IX, column (A), line 1? If "Yes," complete Schedule I, Parts I and II   |     | X  |
| 22 Did the organization report more than \$5,000 of grants and other assistance to individuals in the United States on Part IX, column (A), line 2? If "Yes," complete Schedule I, Parts I and III   | X   |    |
| 23 Did the organization answer "Yes" to Part VII, Section A, line 3, 4, or 5 about compensation of the organization's current and former officers, directors, trustees, key employees, and highest compensated employees? If "Yes," complete Schedule J  | X   |    |
| 24a Did the organization have a tax-exempt bond issue with an outstanding principal amount of more than \$100,000 as of the last day of the year, that was issued after December 31, 2002? If "Yes," answer lines 24b through 24d and complete Schedule K. If "No," go to line 25                            |     | X  |
| b Did the organization invest any proceeds of tax-exempt bonds beyond a temporary period exception?  |     |    |
| 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?   |     |    |
| d Did the organization act as an "on behalf of" issuer for bonds outstanding at any time during the year?  |     |    |
| 25a Section 501(c)(3) and 501(c)(4) organizations. Did the organization engage in an excess benefit transaction with a disqualified person during the year? If "Yes," complete Schedule L, Part I  |     | X  |
| b Is the organization aware that it engaged in an excess benefit transaction with a disqualified person in a prior year, and that the transaction has not been reported on any of the organization's prior Forms 990 or 990-EZ? If "Yes," complete Schedule L, Part I  |     | X  |
| 26 Was a loan to or by a current or former officer, director, trustee, key employee, highly compensated employee, or disqualified person outstanding as of the end of the organization's tax year? If "Yes," complete Schedule L, Part II  |     | X  |
| 27 Did the organization provide a grant or other assistance to an officer, director, trustee, key employee, substantial contributor or employee thereof, a grant selection committee member, or to a 35% controlled entity or family member of any of these persons? If "Yes," complete Schedule L, Part III |     | X  |
| 28 Was the organization a party to a business transaction with one of the following parties (see Schedule L, Part IV instructions for applicable filing thresholds, conditions, and exceptions):   |     |    |
| a A current or former officer, director, trustee, or key employee? If "Yes," complete Schedule L, Part IV  | X   |    |
| b A family member of a current or former officer, director, trustee, or key employee? If "Yes," complete Schedule L, Part IV   | X   |    |
| c An entity of which a current or former officer, director, trustee, or key employee (or a family member thereof) was an officer, director, trustee, or direct or indirect owner? If "Yes," complete Schedule L, Part IV   | X   |    |
| 29 Did the organization receive more than \$25,000 in non-cash contributions? If "Yes," complete Schedule M  | X   |    |
| 30 Did the organization receive contributions of art, historical treasures, or other similar assets, or qualified conservation contributions? If "Yes," complete Schedule M  | X   |    |
| 31 Did the organization liquidate, terminate, or dissolve and cease operations?<br>If "Yes," complete Schedule N, Part I   |     | X  |
| 32 Did the organization sell, exchange, dispose of, or transfer more than 25% of its net assets? If "Yes," complete Schedule N, Part II  |     | X  |
| 33 Did the organization own 100% of an entity disregarded as separate from the organization under Regulations sections 301.7701-2 and 301.7701-3? If "Yes," complete Schedule R, Part I  |     | X  |
| 34 Was the organization related to any tax-exempt or taxable entity?<br>If "Yes," complete Schedule R, Parts II, III, IV, and V, line 1  | X   |    |
| 35a Did the organization have a controlled entity within the meaning of section 512(b)(13)?  |     | X  |
| b Did the organization receive any payment from or engage in any transaction with a controlled entity within the meaning of section 512(b)(13)? If "Yes," complete Schedule R, Part V, line 2  |     | X  |
| 36 Section 501(c)(3) organizations. Did the organization make any transfers to an exempt non-charitable related organization? If "Yes," complete Schedule R, Part V, line 2  |     | 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? If "Yes," complete Schedule R, Part VI   |     | X  |
| 38 Did the organization complete Schedule O and provide explanations in Schedule O for Part VI, lines 11 and 19?<br>Note. All Form 990 filers are required to complete Schedule O  | X   |    |

Part V Statements Regarding Other IRS Filings and Tax Compliance

Check if Schedule O contains a response to any question in this Part V

X

Table with columns for question number, question text, and Yes/No columns. Includes questions 1a through 14b regarding IRS filings and tax compliance.

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 in Schedule O. See instructions.

Check if Schedule O contains a response to any question in this Part VI [X]

Section A. Governing Body and Management

Table with 4 columns: Question, 1a, 1b, Yes, No. Rows include questions about voting members, family relationships, management delegation, significant changes, asset diversions, members, and documentation.

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

Table with 4 columns: Question, Yes, No. Rows include questions about local chapters, written policies, conflict of interest, whistleblower, document retention, compensation, and investment policies.

Section C. Disclosure

- 17 List the states with which a copy of this Form 990 is required to be filed MA, NH
18 Section 6104 requires an organization to make its Forms 1023 (or 1024 if applicable), 990, and 990-T (Section 501(c)(3)s only) available for public inspection.
19 Describe in 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, physical address, and telephone number of the person who possesses the books and records of the organization: Bancroft Poor - (781) 259-9500
Massachusetts Audubon Society, 208 South Great Road, Lincoln, MA 01773

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

Check if Schedule O contains a response to any question 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 instructions for definition of "key employee."
  - List the organization's five current highest compensated employees (other than an officer, director, trustee, or key employee) who received reportable compensation (Box 5 of Form W-2 and/or Box 7 of Form 1099-MISC) of more than \$100,000 from the organization and any related organizations.
  - List all of the organization's former officers, key employees, and highest compensated employees who received more than \$100,000 of reportable compensation from the organization and any related organizations.
  - List all of the organization's former directors or trustees that received, in the capacity as a former director or trustee of the organization, more than \$10,000 of reportable compensation from the organization and any related organizations.
- List persons in the following order: individual trustees or directors; institutional trustees; officers; key employees; highest compensated employees; and former such persons.

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

| (A)<br>Name and Title                       | (B)<br>Average hours per week (describe hours for related organizations in Schedule O) | (C)<br>Position (do not check more than one box, unless person is both an officer and a director/trustee) |                       |         |              |                              |        | (D)<br>Reportable compensation from the organization (W-2/1099-MISC) | (E)<br>Reportable compensation from related organizations (W-2/1099-MISC) | (F)<br>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) Julian Agyeman<br>Director              | 1.00   | X   |                       |         |              |                              | 0.     | 0.   | 0.  |   |
| (2) Robert Ball<br>Director                 | 1.00   | X   |                       |         |              |                              | 0.     | 0.   | 0.  |   |
| (3) Walter Bird<br>Director                 | 1.00   | X   |                       |         |              |                              | 0.     | 0.   | 0.  |   |
| (4) Catherine Campbell<br>Director          | 1.00   | X   |                       |         |              |                              | 0.     | 0.   | 0.  |   |
| (5) Jared Chase<br>Vice Chair/Director      | 3.00   | X   |                       | X       |              |                              | 0.     | 0.   | 0.  |   |
| (6) Richard S. Chute<br>Director            | 1.00   | X   |                       |         |              |                              | 0.     | 0.   | 0.  |   |
| (7) Donald Cooper<br>Director               | 1.00   | X   |                       |         |              |                              | 0.     | 0.   | 0.  |   |
| (8) Paula Cortes<br>Director                | 1.00   | X   |                       |         |              |                              | 0.     | 0.   | 0.  |   |
| (9) Nicholas d'Arbeloff<br>Director         | 1.00   | X   |                       |         |              |                              | 0.     | 0.   | 0.  |   |
| (10) Birgitta Dickerson<br>Director         | 1.00   | X   |                       |         |              |                              | 0.     | 0.   | 0.  |   |
| (11) Nina Doggett<br>Director               | 1.00   | X   |                       |         |              |                              | 0.     | 0.   | 0.  |   |
| (12) Scott Edwards<br>Director              | 1.00   | X   |                       |         |              |                              | 0.     | 0.   | 0.  |   |
| (13) Nora F. Huvelle<br>Vice Chair/Director | 3.00   | X   |                       | X       |              |                              | 0.     | 0.   | 0.  |   |
| (14) Christopher Klem<br>Director           | 1.00   | X   |                       |         |              |                              | 0.     | 0.   | 0.  |   |
| (15) Erik Knutzen<br>Director               | 1.00   | X   |                       |         |              |                              | 0.     | 0.   | 0.  |   |
| (16) Beth Kressley Goldstein<br>Director    | 1.00   | X   |                       |         |              |                              | 0.     | 0.   | 0.  |   |
| (17) Virginia Lawrence<br>Director          | 1.00   | X   |                       |         |              |                              | 0.     | 0.   | 0.  |   |

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

| (A)<br>Name and title  | (B)<br>Average hours per week (describe hours for related organizations in Schedule O) | (C)<br>Position (do not check more than one box, unless person is both an officer and a director/trustee) |                       |         |              |                              |        | (D)<br>Reportable compensation from the organization (W-2/1099-MISC) | (E)<br>Reportable compensation from related organizations (W-2/1099-MISC) | (F)<br>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) William Madar<br>Director                                       | 1.00   | X   |                       |         |              |                              |        | 0.   | 0.  | 0.  |
| (19) Kevin McLellan<br>Director                                      | 1.00   | X   |                       |         |              |                              |        | 0.   | 0.  | 0.  |
| (20) Deborah Miller<br>Director                                      | 1.00   | X   |                       |         |              |                              |        | 0.   | 0.  | 0.  |
| (21) Jonathan Panek<br>Chair/Director                                | 5.00   | X   |                       | X       |              |                              |        | 0.   | 0.  | 0.  |
| (22) Jeffrey Peters<br>Treasurer/Director                            | 3.00   | X   |                       | X       |              |                              |        | 0.   | 0.  | 0.  |
| (23) Helen Pounds<br>Director  | 1.00   | X   |                       |         |              |                              |        | 0.   | 0.  | 0.  |
| (24) John W. Riehl<br>Director                                       | 1.00   | X   |                       |         |              |                              |        | 0.   | 0.  | 0.  |
| (25) James Saalfield<br>Director                                     | 1.00   | X   |                       |         |              |                              |        | 0.   | 0.  | 0.  |
| (26) Anne Snyder<br>Director   | 1.00   | X   |                       |         |              |                              |        | 0.   | 0.  | 0.  |
| <b>1b Sub-total</b> .....  |  |   |                       |         |              |                              |        | 0.   | 0.  | 0.  |
| <b>c Total from continuation sheets to Part VII, Section A</b> ..... |  |   |                       |         |              |                              |        | 743,887.   | 0.  | 151,925.  |
| <b>d Total (add lines 1b and 1c)</b> .....                           |  |   |                       |         |              |                              |        | 743,887.   | 0.  | 151,925.  |

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 4

|  | Yes | No |
|--|-----|----|
| 3 Did the organization list any former officer, director, or trustee, key employee, or highest compensated employee on line 1a? If "Yes," complete Schedule J for such individual .....  |     | X  |
| 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 ..... | X   |    |
| 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 .....                       |     | 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)<br>Name and business address   | (B)<br>Description of services | (C)<br>Compensation |
|--|--------------------------------|---------------------|
| Wayne P. Lefrancois<br>3 Jaclyn Court, Warren, RI 02885                  | Construction Contractor        | 473,007.            |
| Allsopp Design, Inc., 587 Bay Road, PO Box 138, Hamilton, MA 01936       | Construction Contractor        | 445,526.            |
| DS Graphics, Inc.<br>PO Box 847293, Boston, MA 02284                     | Graphic Design                 | 157,297.            |
| Wellington Trust<br>PO Box 13766, Newark, NJ 07188                       | Investment Managers            | 136,202.            |
| Macone Brothers Excavation, Inc.<br>1030 Concord Road, Sudbury, MA 01776 | Construction Contractor        | 113,440.            |

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 5

See Part VII, Section A Continuation sheets



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

| (A)<br>Name and title                           | (B)<br>Average hours per week | (C)<br>Position (check all that apply) |                       |         |              |                              |        | (D)<br>Reportable compensation from the organization (W-2/1099-MISC) | (E)<br>Reportable compensation from related organizations (W-2/1099-MISC) | (F)<br>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) James Sperling<br>Director                 | 1.00                          | X                                      |                       |         |              |                              |        | 0.   | 0.  | 0.  |
| (28) David Straus<br>Director                   | 1.00                          | X                                      |                       |         |              |                              |        | 0.   | 0.  | 0.  |
| (29) Laura A. Johnson<br>President              | 40.00                         |  |                       | X       |              |                              |        | 189,040.   | 0.  | 37,176.   |
| (30) Kristin Barr<br>Secretary                  | 30.00                         |  |                       | X       |              |                              |        | 35,222.  | 0.  | 8,560.  |
| (31) Gary R. Clayton<br>VP Prog/Asst, Treasurer | 40.00                         |  |                       | X       |              |                              |        | 149,693.   | 0.  | 26,850.   |
| (32) Bancroft R. Poor<br>VP Ops/Asst, Treasurer | 40.00                         |  |                       | X       |              |                              |        | 128,095.   | 0.  | 26,710.   |
| (33) Elaine Kile<br>Assistant Secretary         | 40.00                         |  |                       | X       |              |                              |        | 50,584.  | 0.  | 10,302.   |
| (34) Jan O'Neil<br>Dir Member/Asst, Treasurer   | 40.00                         |  |                       | X       |              |                              |        | 80,558.  | 0.  | 17,465.   |
| (35) Nora Frank<br>VP Philanthropy              | 40.00                         |  |                       |         |              | X                            |        | 110,695.   | 0.  | 24,862.   |
| Total to Part VII, Section A, line 1c           |                               |  |                       |         |              |                              |        | 743,887.   |   | 151,925.  |

**Part VIII Statement of Revenue**

|  |   | (A)<br>Total revenue  | (B)<br>Related or<br>exempt function<br>revenue | (C)<br>Unrelated<br>business<br>revenue | (D)<br>Revenue<br>excluded from<br>tax under<br>sections 512,<br>513, or 514 |            |
|--|---|---|---|---|--|------------|
| Contributions, Gifts, Grants<br>and Other Similar Amounts        | 1 a Federated campaigns   | 1a 8372076.   |   |   |  |            |
|  | b Membership dues   | 1b 3269928.   |   |   |  |            |
|  | c Fundraising events  | 1c 56,258.  |   |   |  |            |
|  | d Related organizations   | 1d  |   |   |  |            |
|  | e Government grants (contributions)   | 1e 960,176.   |   |   |  |            |
|  | f All other contributions, gifts, grants, and<br>similar amounts not included above   | 1f  |   |   |  |            |
|  | g Noncash contributions included in lines 1a-1f: \$   | 1142582.  |   |   |  |            |
|  | h Total. Add lines 1a-1f  |   | 12,658,438.                                     |   |  |            |
|  | Program Service<br>Revenue  | 2 a Sanctuaries   | Business Code<br>722320                         | 6261421.                                | 6175736.   | 85,685.    |
|  |   | b Advocacy  |   | 105,014.                                | 105,014.   |            |
| c Science  |   |   | 51,933.   | 51,933.                                 |  |            |
| d Member Services  |   |   | 9,317.  | 9,317.                                  |  |            |
| e  |   |   |   |   |  |            |
| f All other program service revenue                              |   |   |   |   |  |            |
| g Total. Add lines 2a-2f   |   |   | 6427685.  |   |  |            |
| Other Revenue  |   | 3 Investment income (including dividends, interest, and<br>other similar amounts) |   | 1279740.                                |  | 1,279,740. |
|  | 4 Income from investment of tax-exempt bond proceeds  |   |   |   |  |            |
|  | 5 Royalties   |   |   |   |  |            |
|  | 6 a Gross rents   | (i) Real  | 370630.   |   |  |            |
|  |   | (ii) Personal   | 0.  |   |  |            |
|  |   | b Less: rental expenses   |   |   |  |            |
|  |   | c Rental income or (loss)   | 370630.   |   |  |            |
|  | d Net rental income or (loss)   |   | 370,630.  | 370,630.                                |  |            |
|  | 7 a Gross amount from sales of<br>assets other than inventory   | (i) Securities  | 27,964,968.                                     |   |  |            |
|  |   | (ii) Other  |   |   |  |            |
|  |   | b Less: cost or other basis<br>and sales expenses                                 | 26,488,732.                                     |   |  |            |
|  |   | c Gain or (loss)  | 1,476,236.                                      |   |  |            |
|  | d Net gain or (loss)  |   | 1476236.  | 1476236.                                |  |            |
|  | 8 a Gross income from fundraising events (not<br>including \$ 56,258. of<br>contributions reported on line 1c). See<br>Part IV, line 18 | a   | 223764.   |   |  |            |
|  |   | b Less: direct expenses   | b 102326.                                       |   |  |            |
| c Net income or (loss) from fundraising events                   |   |   | 121,438.  |   | 121,438.   |            |
| 9 a Gross income from gaming activities. See<br>Part IV, line 19 | a   | 49,773.   |   |   |  |            |
|  | b Less: direct expenses   | b 8,457.  |   |   |  |            |
|  | c Net income or (loss) from gaming activities   |   | 41,316.   |   | 41,316.  |            |
| 10 a Gross sales of inventory, less returns<br>and allowances    | a   | 1,296,634.  |   |   |  |            |
|  | b Less: cost of goods sold  | b 715854.   |   |   |  |            |
|  | c Net income or (loss) from sales of inventory  |   | 580,780.  |   | 580,780.   |            |
| Miscellaneous Revenue  |   | Business Code   |   |   |  |            |
| 11 a Miscellaneous   |   | 900003  | 23,706.   |   | 23,706.  |            |
|  | b   |   |   |   |  |            |
|  | c   |   |   |   |  |            |
|  | d All other revenue   |   |   |   |  |            |
|  | e Total. Add lines 11a-11d  |   | 23,706.   |   |  |            |
| 12 Total revenue. See instructions.                              |   | 22,979,969.   | 8188866.  | 85,685.                                 | 2,046,980.   |            |

**Part IX Statement of Functional Expenses**

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

Check if Schedule O contains a response to any question in this Part IX

| Do not include amounts reported on lines 6b, 7b, 8b, 9b, and 10b of Part VIII.  | (A)<br>Total expenses | (B)<br>Program service expenses | (C)<br>Management and general expenses | (D)<br>Fundraising expenses |
|---|-----------------------|---------------------------------|--|-----------------------------|
| 1 Grants and other assistance to governments and organizations in the United States. See Part IV, line 21   |                       |                                 |  |                             |
| 2 Grants and other assistance to individuals in the United States. See Part IV, line 22   | 58,690.               | 58,690.                         |  |                             |
| 3 Grants and other assistance to governments, organizations, and individuals outside the United States. See Part IV, lines 15 and 16  | 155,775.              | 155,775.                        |  |                             |
| 4 Benefits paid to or for members   |                       |                                 |  |                             |
| 5 Compensation of current officers, directors, trustees, and key employees  | 703,734.              | 302,495.                        | 401,239.                               |                             |
| 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  | 11,932,270.           | 10,106,636.                     | 954,277.                               | 871,357.                    |
| 8 Pension plan accruals and contributions (include section 401(k) and section 403(b) employer contributions)  | 652,257.              | 569,627.                        | 29,006.                                | 53,624.                     |
| 9 Other employee benefits   | 1,509,633.            | 1,153,067.                      | 236,493.                               | 120,073.                    |
| 10 Payroll taxes  | 929,946.              | 781,617.                        | 77,533.                                | 70,796.                     |
| 11 Fees for services (non-employees):   |                       |                                 |  |                             |
| a Management  |                       |                                 |  |                             |
| b Legal   | 24,808.               | 8,796.                          | 16,012.                                |                             |
| c Accounting  | 40,000.               |                                 | 40,000.                                |                             |
| d Lobbying  |                       |                                 |  |                             |
| e Professional fundraising services. See Part IV, line 17   | 23,646.               |                                 |  | 23,646.                     |
| f Investment management fees  | 255,604.              |                                 | 255,604.                               |                             |
| g Other   | 531,234.              | 451,128.                        | 76,642.                                | 3,464.                      |
| 12 Advertising and promotion  | 69,497.               | 65,810.                         | 111.                                   | 3,576.                      |
| 13 Office expenses  | 61,856.               | 53,073.                         | 2,055.                                 | 6,728.                      |
| 14 Information technology   |                       |                                 |  |                             |
| 15 Royalties  |                       |                                 |  |                             |
| 16 Occupancy  | 126,480.              | 122,325.                        |  | 4,155.                      |
| 17 Travel   | 155,084.              | 141,827.                        | 10,715.                                | 2,542.                      |
| 18 Payments of travel or entertainment expenses for any federal, state, or local public officials   |                       |                                 |  |                             |
| 19 Conferences, conventions, and meetings   | 35,088.               | 24,839.                         | 7,134.                                 | 3,115.                      |
| 20 Interest   | 809.                  | 787.                            | 15.                                    | 7.                          |
| 21 Payments to affiliates   |                       |                                 |  |                             |
| 22 Depreciation, depletion, and amortization  | 446,401.              | 395,160.                        | 46,382.                                | 4,859.                      |
| 23 Insurance  | 305,425.              | 262,458.                        | 34,967.                                | 8,000.                      |
| 24 Other expenses. Itemize expenses not covered above. (List miscellaneous expenses in line 24e. If line 24e amount exceeds 10% of line 25, column (A) amount, list line 24e expenses on Schedule O.) |                       |                                 |  |                             |
| a <b>UBIT Tax Payments</b>  | 12,125.               | 12,125.                         |  |                             |
| b <b>Capital Asset Expenses</b>   | 3,147,791.            | 2,635,935.                      | 507,516.                               | 4,340.                      |
| c <b>Building and Grounds</b>   | 527,633.              | 514,154.                        | 13,426.                                | 53.                         |
| d <b>Printing and Copies</b>  | 491,398.              | 446,220.                        |  | 45,178.                     |
| e All other expenses  | 2,136,598.            | 1,815,139.                      | 232,531.                               | 88,928.                     |
| 25 Total functional expenses. Add lines 1 through 24e   | 24,333,782.           | 20,077,683.                     | 2,941,658.                             | 1,314,441.                  |
| 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 958-72D)

**Part X Balance Sheet**

|   |   | (A)<br>Beginning of year |              | (B)<br>End of year |
|---|---|--------------------------|--------------|--------------------|
| Assets  | 1 Cash - non-interest-bearing .....   |                          | 1            |                    |
|   | 2 Savings and temporary cash investments .....  | 3,842,324.               | 2            | 3,819,601.         |
|   | 3 Pledges and grants receivable, net .....  | 2,629,182.               | 3            | 1,163,302.         |
|   | 4 Accounts receivable, net .....  | 830,676.                 | 4            | 638,633.           |
|   | 5 Receivables from current and former officers, directors, trustees, key employees, and highest compensated employees. Complete Part II of Schedule L .....   |                          |              | 5                  |
|   | 6 Receivables from other disqualified persons (as defined under section 4958(f)(1)), persons described in section 4958(c)(3)(B), and contributing employers and sponsoring organizations of section 501(c)(9) voluntary employees' beneficiary organizations (see instructions) ..... |                          |              | 6                  |
|   | 7 Notes and loans receivable, net .....   |                          |              | 7                  |
|   | 8 Inventories for sale or use .....   | 343,602.                 | 8            | 335,168.           |
|   | 9 Prepaid expenses and deferred charges .....   | 297,861.                 | 9            | 238,603.           |
|   | 10a Land, buildings, and equipment: cost or other basis. Complete Part VI of Schedule D .....   | 10a 115,186,631.         |              |                    |
|   | b Less: accumulated depreciation .....  | 10b 17,939,480.          | 94,159,558.  | 10c 97,247,151.    |
|   | 11 Investments - publicly traded securities .....   | 76,483,476.              | 11           | 67,977,649.        |
|   | 12 Investments - other securities. See Part IV, line 11 .....   | 43,301,089.              | 12           | 43,493,521.        |
|   | 13 Investments - program-related. See Part IV, line 11 .....  |                          |              | 13                 |
|   | 14 Intangible assets .....  |                          |              | 14                 |
|   | 15 Other assets. See Part IV, line 11 .....   | 1,393,422.               | 15           | 1,393,422.         |
| 16 <b>Total assets.</b> Add lines 1 through 15 (must equal line 34) ..... | 223,281,190.  | 16                       | 216,307,050. |                    |
| Liabilities   | 17 Accounts payable and accrued expenses .....  | 1,940,800.               | 17           | 1,546,238.         |
|   | 18 Grants payable .....   |                          | 18           |                    |
|   | 19 Deferred revenue .....   | 2,671,667.               | 19           | 2,949,152.         |
|   | 20 Tax-exempt bond liabilities .....  |                          | 20           |                    |
|   | 21 Escrow or custodial account liability. Complete Part IV of Schedule D .....  |                          | 21           |                    |
|   | 22 Payables to current and former officers, directors, trustees, key employees, highest compensated employees, and disqualified persons. Complete Part II of Schedule L .....   |                          | 22           |                    |
|   | 23 Secured mortgages and notes payable to unrelated third parties .....   |                          | 23           |                    |
|   | 24 Unsecured notes and loans payable to unrelated third parties .....   | 180,055.                 | 24           | 180,055.           |
|   | 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 .....  | 4,769,066.               | 25           | 5,051,902.         |
|   | 26 <b>Total liabilities.</b> Add lines 17 through 25 .....  | 9,561,588.               | 26           | 9,727,347.         |
| Net Assets or Fund Balances   | Organizations that follow SFAS 117, check here <input checked="" type="checkbox"/> and complete lines 27 through 29, and lines 33 and 34.   |                          |              |                    |
|   | 27 Unrestricted net assets .....  | 52,988,068.              | 27           | 54,275,697.        |
|   | 28 Temporarily restricted net assets .....  | 58,557,076.              | 28           | 49,145,701.        |
|   | 29 Permanently restricted net assets .....  | 102,174,458.             | 29           | 103,158,305.       |
|   | Organizations that do not follow SFAS 117, check here <input type="checkbox"/> and complete lines 30 through 34.  |                          |              |                    |
|   | 30 Capital stock or trust principal, or current funds .....   |                          | 30           |                    |
|   | 31 Paid-in or capital surplus, or land, building, or equipment fund .....   |                          | 31           |                    |
|   | 32 Retained earnings, endowment, accumulated income, or other funds .....   |                          | 32           |                    |
| 33 <b>Total net assets or fund balances</b> .....                         | 213,719,602.  | 33                       | 206,579,703. |                    |
| 34 <b>Total liabilities and net assets/fund balances</b> .....            | 223,281,190.  | 34                       | 216,307,050. |                    |

**Part XI Reconciliation of Net Assets**

Check if Schedule O contains a response to any question in this Part XI

|   |  |   |              |
|---|--|---|--------------|
| 1 | Total revenue (must equal Part VIII, column (A), line 12)  | 1 | 22,979,969.  |
| 2 | Total expenses (must equal Part IX, column (A), line 25)   | 2 | 24,333,782.  |
| 3 | Revenue less expenses. Subtract line 2 from line 1   | 3 | -1,353,813.  |
| 4 | Net assets or fund balances at beginning of year (must equal Part X, line 33, column (A))                      | 4 | 213,719,602. |
| 5 | Other changes in net assets or fund balances (explain in Schedule O)   | 5 | -5,786,086.  |
| 6 | Net assets or fund balances at end of year. Combine lines 3, 4, and 5 (must equal Part X, line 33, column (B)) | 6 | 206,579,703. |

**Part XII Financial Statements and Reporting**

Check if Schedule O contains a response to any question in this Part XII

|    |   | Yes | No |
|----|---|-----|----|
| 1  | Accounting method used to prepare the Form 990: <input type="checkbox"/> Cash <input checked="" type="checkbox"/> Accrual <input type="checkbox"/> Other _____<br>If the organization changed its method of accounting from a prior year or checked "Other," explain in Schedule O.   |     |    |
| 2a | Were the organization's financial statements compiled or reviewed by an independent accountant?   |     | X  |
| b  | Were the organization's financial statements audited by an independent accountant?  | 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?<br>If the organization changed either its oversight process or selection process during the tax year, explain in Schedule O. | X   |    |
| d  | If "Yes" to line 2a or 2b, check a box below to indicate whether the financial statements for the year were issued on a separate basis, consolidated basis, or both:<br><input checked="" type="checkbox"/> Separate basis <input type="checkbox"/> Consolidated basis <input type="checkbox"/> Both consolidated and separate basis                  |     |    |
| 3a | As a result of a federal award, was the organization required to undergo an audit or audits as set forth in the Single Audit Act and OMB Circular A-133?  | 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 in Schedule O and describe any steps taken to undergo such audits.   | X   |    |

Form 990 (2011)

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

**Public Charity Status and Public Support**

OMB No. 1545-0047

**2011**

Department of the Treasury  
Internal Revenue Service

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

Open to Public Inspection

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

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 11, 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.)
- 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 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.)
- 10  An organization organized and operated exclusively to test for public safety. See section 509(a)(4).
- 11  An organization organized and operated exclusively for the benefit of, to perform the functions of, or to carry out the purposes of one or more publicly supported organizations described in section 509(a)(1) or section 509(a)(2). See section 509(a)(3). Check the box that describes the type of supporting organization and complete lines 11e through 11h.
  - a  Type I
  - b  Type II
  - c  Type III - Functionally integrated
  - d  Type III - Other
- e  By checking this box, I certify that the organization is not controlled directly or indirectly by one or more disqualified persons other than foundation managers and other than one or more publicly supported organizations described in section 509(a)(1) or section 509(a)(2).
- f If the organization received a written determination from the IRS that it is a Type I, Type II, or Type III supporting organization, check this box
- g Since August 17, 2006, has the organization accepted any gift or contribution from any of the following persons?
 

|  | Yes | No |
|--|-----|----|
| (i) A person who directly or indirectly controls, either alone or together with persons described in (ii) and (iii) below, the governing body of the supported organization? <u>11g(i)</u> |     |    |
| (ii) A family member of a person described in (i) above? <u>11g(ii)</u>  |     |    |
| (iii) A 35% controlled entity of a person described in (i) or (ii) above? <u>11g(iii)</u>  |     |    |
- h Provide the following information about the supported organization(s).

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

LHA For Paperwork Reduction Act Notice, see the Instructions for Form 990 or 990-EZ. Schedule A (Form 990 or 990-EZ) 2011

**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) 2007    | (b) 2008    | (c) 2009   | (d) 2010    | (e) 2011    | (f) Total   |
|---|-------------|-------------|------------|-------------|-------------|-------------|
| 1 Gifts, grants, contributions, and membership fees received. (Do not include any "unusual grants.") .....  | 16,863,058. | 12,375,511. | 9,056,288. | 10,409,852. | 12,658,438. | 61,363,147. |
| 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 .....  | 16,863,058. | 12,375,511. | 9,056,288. | 10,409,852. | 12,658,438. | 61,363,147. |
| 5 The portion of total contributions by each person (other than a governmental unit or publicly supported organization) included on line 1 that exceeds 2% of the amount shown on line 11, column (f) ..... |             |             |            |             |             |             |
| 6 Public support. Subtract line 5 from line 4.  |             |             |            |             |             | 61,363,147. |

**Section B. Total Support**

| Calendar year (or fiscal year beginning in) ▶  | (a) 2007    | (b) 2008    | (c) 2009   | (d) 2010    | (e) 2011    | (f) Total                |
|--|-------------|-------------|------------|-------------|-------------|--------------------------|
| 7 Amounts from line 4 .....  | 16,863,058. | 12,375,511. | 9,056,288. | 10,409,852. | 12,658,438. | 61,363,147.              |
| 8 Gross income from interest, dividends, payments received on securities loans, rents, royalties and income from similar sources ...   | 3,176,833.  | -1,888,224. | 4,265,108. | 1,491,845.  | 1,650,670.  | 8,696,232.               |
| 9 Net income from unrelated business activities, whether or not the business is regularly carried on ...   |             |             |            |             |             |                          |
| 10 Other income. Do not include gain or loss from the sale of capital assets (Explain in Part IV.) .....   |             |             |            |             |             |                          |
| 11 Total support. Add lines 7 through 10   |             |             |            |             |             | 70,059,379.              |
| 12 Gross receipts from related activities, etc. (see instructions) .....   |             |             |            |             | 12          | 34,171,889.              |
| 13 First five years. If the Form 990 is for the organization's first, second, third, fourth, or fifth tax year as a section 501(c)(3) organization, check this box and stop here ..... |             |             |            |             |             | <input type="checkbox"/> |

**Section C. Computation of Public Support Percentage**

|   |                                     |         |
|---|-------------------------------------|---------|
| 14 Public support percentage for 2011 (line 6, column (f) divided by line 11, column (f)) .....   | 14                                  | 87.59 % |
| 15 Public support percentage from 2010 Schedule A, Part II, line 14 .....   | 15                                  | 85.65 % |
| 16a 33 1/3% support test - 2011. 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 .....  | <input checked="" type="checkbox"/> |         |
| b 33 1/3% support test - 2010. 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 .....   | <input type="checkbox"/>            |         |
| 17a 10% -facts-and-circumstances test - 2011. If the organization did not check a box on line 13, 16a, or 16b, and line 14 is 10% or more, and if the organization meets the "facts-and-circumstances" test, check this box and stop here. Explain in Part IV how the organization meets the "facts-and-circumstances" test. The organization qualifies as a publicly supported organization .....    | <input type="checkbox"/>            |         |
| b 10% -facts-and-circumstances test - 2010. If the organization did not check a box on line 13, 16a, 16b, or 17a, and line 15 is 10% or more, and if the organization meets the "facts-and-circumstances" test, check this box and stop here. Explain in Part IV how the organization meets the "facts-and-circumstances" test. The organization qualifies as a publicly supported organization ..... | <input type="checkbox"/>            |         |
| 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 .....   | <input type="checkbox"/>            |         |

Schedule A (Form 990 or 990-EZ) 2011

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

(Complete only if you checked the box on line 9 of Part I 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) 2007 | (b) 2008 | (c) 2009 | (d) 2010 | (e) 2011 | (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 .....  |          |          |          |          |          |           |
| <b>8 Public support.</b> (Subtract line 7c from line 6)  |          |          |          |          |          |           |

**Section B. Total Support**

| Calendar year (or fiscal year beginning in) ▶  | (a) 2007 | (b) 2008 | (c) 2009 | (d) 2010 | (e) 2011 | (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 in line 10b, whether or not the business is regularly carried on .....   |          |          |          |          |          |           |
| 12 Other income. Do not include gain or loss from the sale of capital assets (Explain in Part IV.) .....   |          |          |          |          |          |           |
| 13 Total support (Add lines 9, 10c, 11, and 12.)   |          |          |          |          |          |           |
| 14 First five years. If the Form 990 is for the organization's first, second, third, fourth, or fifth tax year as a section 501(c)(3) organization, check this box and stop here ..... |          |          |          |          |          |           |

**Section C. Computation of Public Support Percentage**

|   |    |  |   |
|---|----|--|---|
| 15 Public support percentage for 2011 (line 8, column (f) divided by line 13, column (f)) ..... | 15 |  | % |
| 16 Public support percentage from 2010 Schedule A, Part III, line 15 .....                      | 16 |  | % |

**Section D. Computation of Investment Income Percentage**

|  |    |  |   |
|--|----|--|---|
| 17 Investment income percentage for 2011 (line 10c, column (f) divided by line 13, column (f)) ..... | 17 |  | % |
| 18 Investment income percentage from 2010 Schedule A, Part III, line 17 .....                        | 18 |  | % |

- 19a **33 1/3% support tests - 2011.** 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 - 2010.** 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 ▶



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

**Political Campaign and Lobbying Activities**

OMB No. 1545-0047

**2011**

For Organizations Exempt From Income Tax Under section 501(c) and section 527

Department of the Treasury  
Internal Revenue Service

▶ **Complete if the organization is described below.** ▶ **Attach to Form 990 or Form 990-EZ.**  
▶ **See separate instructions.**

Open to Public  
Inspection

If the organization answered "Yes" to 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" to 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" to Form 990, Part IV, line 5 (Proxy Tax), or Form 990-EZ, Part V, line 35c (Proxy Tax), 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 expenditures ..... ▶ \$ \_\_\_\_\_
- 3 Volunteer hours ..... ▶ \_\_\_\_\_

**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 or 990-EZ) 2011

LHA

132041  
01-27-12

**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<br>(The term "expenditures" means amounts paid or incurred.)  |  | (a) Filing organization's totals                | (b) Affiliated group totals                              |                    |                               |   |  |   |  |  |   |                   |              |  |  |
|---|--|---|--|--------------------|-------------------------------|---|--|---|--|--|---|-------------------|--------------|--|--|
| <b>1a</b> Total lobbying expenditures to influence public opinion (grass roots lobbying) .....  |  | 30,987.   |  |                    |                               |   |  |   |  |  |   |                   |              |  |  |
| <b>b</b> Total lobbying expenditures to influence a legislative body (direct lobbying) .....  |  | 74,599.   |  |                    |                               |   |  |   |  |  |   |                   |              |  |  |
| <b>c</b> Total lobbying expenditures (add lines 1a and 1b) .....  |  | 105,586.  |  |                    |                               |   |  |   |  |  |   |                   |              |  |  |
| <b>d</b> Other exempt purpose expenditures .....  |  | 24288196.                                       |  |                    |                               |   |  |   |  |  |   |                   |              |  |  |
| <b>e</b> Total exempt purpose expenditures (add lines 1c and 1d) .....  |  | 24393782.                                       |  |                    |                               |   |  |   |  |  |   |                   |              |  |  |
| <b>f</b> Lobbying nontaxable amount. Enter the amount from the following table in both columns.   |  | 1,000,000.                                      |  |                    |                               |   |  |   |  |  |   |                   |              |  |  |
| <table border="1"> <thead> <tr> <th>If the amount on line 1e, column (a) or (b) is:</th> <th>The lobbying nontaxable amount is:</th> </tr> </thead> <tbody> <tr> <td>Not over \$500,000</td> <td>20% of the amount on line 1e.</td> </tr> <tr> <td>Over \$500,000 but not over \$1,000,000</td> <td>\$100,000 plus 15% of the excess over \$500,000.</td> </tr> <tr> <td>Over \$1,000,000 but not over \$1,500,000</td> <td>\$175,000 plus 10% of the excess over \$1,000,000.</td> </tr> <tr> <td>Over \$1,500,000 but not over \$17,000,000</td> <td>\$225,000 plus 5% of the excess over \$1,500,000.</td> </tr> <tr> <td>Over \$17,000,000</td> <td>\$1,000,000.</td> </tr> </tbody> </table> |  | 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. |  |  |
| 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.                                       |   |  |                    |                               |   |  |   |  |  |   |                   |              |  |  |
| <b>g</b> Grassroots nontaxable amount (enter 25% of line 1f) .....  |  | 250,000.  |  |                    |                               |   |  |   |  |  |   |                   |              |  |  |
| <b>h</b> Subtract line 1g from line 1a. If zero or less, enter -0- .....  |  | 0.  |  |                    |                               |   |  |   |  |  |   |                   |              |  |  |
| <b>i</b> Subtract line 1f from line 1c. If zero or less, enter -0- .....  |  | 0.  |  |                    |                               |   |  |   |  |  |   |                   |              |  |  |
| <b>j</b> 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? .....  |  |   | <input type="checkbox"/> Yes <input type="checkbox"/> 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 instructions for lines 2a through 2f on page 4.)

**Lobbying Expenditures During 4-Year Averaging Period**

| Calendar year<br>(or fiscal year beginning in)                      | (a) 2008   | (b) 2009   | (c) 2010   | (d) 2011  | (e) Total  |
|---|------------|------------|------------|-----------|------------|
| <b>2a</b> Lobbying nontaxable amount                                | 1,000,000. | 1,000,000. | 1,000,000. | 10000000. | 13000000.  |
| <b>b</b> Lobbying ceiling amount<br>(150% of line 2a, column(e))    |            |            |            |           | 19500000.  |
| <b>c</b> Total lobbying expenditures                                | 224,122.   | 215,738.   | 130,672.   | 105,586.  | 676,118.   |
| <b>d</b> Grassroots nontaxable amount                               | 250,000.   | 250,000.   | 250,000.   | 250,000.  | 1,000,000. |
| <b>e</b> Grassroots ceiling amount<br>(150% of line 2d, column (e)) |            |            |            |           | 1,500,000. |
| <b>f</b> Grassroots lobbying expenditures                           | 54,551.    | 43,175.    | 31,617.    | 30,987.   | 160,330.   |

Schedule C (Form 990 or 990-EZ) 2011

**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 to lines 1a through 1i below, provide in Part IV a detailed description of the lobbying activity.

|  | (a) |    | (b)    |
|--|-----|----|--------|
|  | Yes | No | Amount |
| <b>1</b> 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: |     |    |        |
| <b>a</b> Volunteers?   |     |    |        |
| <b>b</b> Paid staff or management (include compensation in expenses reported on lines 1c through 1i)?  |     |    |        |
| <b>c</b> Media advertisements?   |     |    |        |
| <b>d</b> Mailings to members, legislators, or the public?  |     |    |        |
| <b>e</b> Publications, or published or broadcast statements?   |     |    |        |
| <b>f</b> Grants to other organizations for lobbying purposes?  |     |    |        |
| <b>g</b> Direct contact with legislators, their staffs, government officials, or a legislative body?   |     |    |        |
| <b>h</b> Rallies, demonstrations, seminars, conventions, speeches, lectures, or any similar means?   |     |    |        |
| <b>i</b> Other activities?   |     |    |        |
| <b>j</b> Total. Add lines 1c through 1i  |     |    |        |
| <b>2a</b> Did the activities in line 1 cause the organization to be not described in section 501(c)(3)?  |     |    |        |
| <b>b</b> If "Yes," enter the amount of any tax incurred under section 4912   |     |    |        |
| <b>c</b> If "Yes," enter the amount of any tax incurred by organization managers under section 4912  |     |    |        |
| <b>d</b> 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 |
|--|-----|----|
| <b>1</b> Were substantially all (90% or more) dues received nondeductible by members?                      | 1   |    |
| <b>2</b> Did the organization make only in-house lobbying expenditures of \$2,000 or less?                 | 2   |    |
| <b>3</b> Did the organization agree to carry over lobbying and political 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."**

|   |    |  |
|---|----|--|
| <b>1</b> Dues, assessments and similar amounts from members   | 1  |  |
| <b>2</b> Section 162(e) nondeductible lobbying and political expenditures (do not include amounts of political expenses for which the section 527(f) tax was paid).   |    |  |
| <b>a</b> Current year   | 2a |  |
| <b>b</b> Carryover from last year   | 2b |  |
| <b>c</b> Total  | 2c |  |
| <b>3</b> Aggregate amount reported in section 6033(e)(1)(A) notices of nondeductible section 162(e) dues  | 3  |  |
| <b>4</b> 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 expenditure next year? | 4  |  |
| <b>5</b> Taxable amount of lobbying and political expenditures (see instructions)   | 5  |  |

**Part IV Supplemental Information**

Complete this part to provide the descriptions required for Part I-A, line 1; Part I-B, line 4; Part I-C, line 5; Part II-A; and Part II-B, line 1. Also, complete this part for any additional information.

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**SCHEDULE D**  
**(Form 990)**

Department of the Treasury  
Internal Revenue Service

**Supplemental Financial Statements**

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

OMB No. 1545-0047

**2011**

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" to Form 990, Part IV, line 6.

|  | (a) Donor advised funds | (b) Funds and other accounts |
|--|-------------------------|------------------------------|
| 1 Total number at end of year .....  |                         |                              |
| 2 Aggregate contributions to (during year) .....   |                         |                              |
| 3 Aggregate grants from (during year) .....  |                         |                              |
| 4 Aggregate value at end of year .....   |                         |                              |
| 5 Did the organization inform all donors and donor advisors in writing that the assets held in donor advised funds are the organization's property, subject to the organization's exclusive legal control? <input type="checkbox"/> Yes <input type="checkbox"/> 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? <input type="checkbox"/> Yes <input type="checkbox"/> No |                         |                              |

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

1 Purpose(s) of conservation easements held by the organization (check all that apply).

Preservation of land for public use (e.g., recreation or education)  Preservation of an 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 .....   | 112                             |
| b Total acreage restricted by conservation easements .....   | 5,383.00                        |
| c Number of conservation easements on a certified historic structure included in (a) .....   | 0                               |
| d Number of conservation easements included in (c) acquired after 8/17/06, and not on a historic structure listed in the National Register ..... | 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, and enforcing conservation easements during the year ▶ 1600

7 Amount of expenses incurred in monitoring, inspecting, and enforcing conservation easements during the year ▶ \$ 54,193.

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

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

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

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

1a If the organization elected, as permitted under SFAS 116 (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 XIV, the text of the footnote to its financial statements that describes these items.

b If the organization elected, as permitted under SFAS 116 (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) Revenues included in Form 990, Part VIII, line 1 ▶ \$ \_\_\_\_\_

(ii) Assets included in Form 990, Part X ▶ \$ 1,393,422.

2 If the organization received or held works of art, historical treasures, or other similar assets for financial gain, provide the following amounts required to be reported under SFAS 116 (ASC 958) relating to these items:

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

b Assets included in Form 990, Part X ▶ \$ \_\_\_\_\_

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

- 3 Using the organization's acquisition, accession, and other records, check any of the following that are a significant use of its collection items (check all that apply):
- a  Public exhibition
  - b  Scholarly research
  - c  Preservation for future generations
  - d  Loan or exchange programs
  - e  Other
- 4 Provide a description of the organization's collections and explain how they further the organization's exempt purpose in Part XIV.
- 5 During the year, did the organization solicit or receive donations of art, historical treasures, or other similar assets to be sold to raise funds rather than to be maintained as part of the organization's collection?  Yes  No

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

- 1a Is the organization an agent, trustee, custodian or other intermediary for contributions or other assets not included on Form 990, Part X?  Yes  No
- b If "Yes," explain the arrangement in Part XIV and complete the following table:
- |                                 | Amount |
|---------------------------------|--------|
| c Beginning balance             | 1c     |
| d Additions during the year     | 1d     |
| e Distributions during the year | 1e     |
| f Ending balance                | 1f     |
- 2a Did the organization include an amount on Form 990, Part X, line 21?  Yes  No
- b If "Yes," explain the arrangement in Part XIV.

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

|  | (a) Current year | (b) Prior year | (c) Two years back | (d) Three years back | (e) Four years back |
|--|------------------|----------------|--------------------|----------------------|---------------------|
| 1a Beginning of year balance                     | 108,188,119      | 95,589,131     | 90,524,005         | 114,630,301          |                     |
| b Contributions                                  | 1,052,985        | 954,338        | 1,146,683          | 2,556,023            |                     |
| c Net investment earnings, gains, and losses     | -3,544,424       | 16,558,224     | 7,423,320          | -25,108,992          |                     |
| d Grants or scholarships                         |                  |                |                    |                      |                     |
| e Other expenditures for facilities and programs | 4,896,003        | 4,607,279      | 3,355,641          | 1,425,115            |                     |
| f Administrative expenses                        | 224,605          | 306,295        | 149,236            | 228,212              |                     |
| g End of year balance                            | 100,576,072      | 108,188,119    | 95,589,131         | 90,424,005           |                     |

- 2 Provide the estimated percentage of the current year end balance (line 1g, column (a)) held as:
- a Board designated or quasi-endowment  5.55 %
  - b Permanent endowment  56.52 %
  - c Temporarily restricted endowment  37.93 %
- The percentages in 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:
- |                             | Yes                                 | No                                  |
|-----------------------------|-------------------------------------|-------------------------------------|
| (i) unrelated organizations | <input checked="" type="checkbox"/> | <input type="checkbox"/>            |
| (ii) related organizations  | <input type="checkbox"/>            | <input checked="" type="checkbox"/> |
- b If "Yes" to 3a(ii), are the related organizations listed as required on Schedule R?
- 4 Describe in Part XIV the intended uses of the organization's endowment funds.

**Part VI Land, Buildings, and Equipment.** 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  | 54,444,367.                          |                                 |                              | 54,444,367.    |
| b Buildings  | 34,864,301.                          |                                 | 13,654,820.                  | 21,209,481.    |
| c Leasehold improvements   |                                      |                                 |                              |                |
| d Equipment  | 5,143,765.                           |                                 | 4,284,660.                   | 859,105.       |
| e Other  | 20,734,198.                          |                                 |                              | 20,734,198.    |
| <b>Total.</b> Add lines 1a through 1e. (Column (d) must equal Form 990, Part X, column (B), line 10(c).) |                                      |                                 |                              | 97,247,151.    |

**Part VII Investments - Other Securities.** See Form 990, Part X, line 12.

| (a) Description of security or category<br>(including name of security) | (b) Book value     | (c) Method of valuation:<br>Cost or end-of-year market value |
|---|--------------------|--|
| (1) Financial derivatives   |                    |  |
| (2) Closely-held equity interests                                       | 974,500.           | End-of-Year Market Value                                     |
| (3) Other   |                    |  |
| (A) Bank Variable Interest  |                    |  |
| (B) Notes   | 776,527.           | End-of-Year Market Value                                     |
| (C) Life Income Funds   | 1,214,445.         | End-of-Year Market Value                                     |
| (D) Gift Annuities  | 2,675,240.         | End-of-Year Market Value                                     |
| (E) Limited Partnerships  | 33,303,587.        | End-of-Year Market Value                                     |
| (F) Charitable Remainder  |                    |  |
| (G) Unitrusts   | 4,549,222.         | End-of-Year Market Value                                     |
| (H)   |                    |  |
| (I)   |                    |  |
| <b>Total.</b> (Col (b) must equal Form 990, Part X, col (B) line 12.)   | <b>43,493,521.</b> |  |

**Part VIII Investments - Program Related.** See Form 990, Part X, line 13.

| (a) Description of investment type                                    | (b) Book value | (c) Method of valuation:<br>Cost or end-of-year market value |
|---|----------------|--|
| (1)   |                |  |
| (2)   |                |  |
| (3)   |                |  |
| (4)   |                |  |
| (5)   |                |  |
| (6)   |                |  |
| (7)   |                |  |
| (8)   |                |  |
| (9)   |                |  |
| (10)  |                |  |
| <b>Total.</b> (Col (b) must equal Form 990, Part X, col (B) line 13.) |                |  |

**Part IX Other Assets.** See Form 990, Part X, line 15.

| (a) Description  | (b) Book value |
|--|----------------|
| (1)  |                |
| (2)  |                |
| (3)  |                |
| (4)  |                |
| (5)  |                |
| (6)  |                |
| (7)  |                |
| (8)  |                |
| (9)  |                |
| (10)   |                |
| <b>Total.</b> (Column (b) must equal Form 990, Part X, col (B) line 15.) |                |

**Part X Other Liabilities.** See Form 990, Part X, line 25.

| (a) Description of liability   | (b) Book value    |
|--|-------------------|
| 1. (1) Federal income taxes  |                   |
| (2) Split-interest agreement   |                   |
| (3) liabilities  | 5,051,902.        |
| (4)  |                   |
| (5)  |                   |
| (6)  |                   |
| (7)  |                   |
| (8)  |                   |
| (9)  |                   |
| (10)   |                   |
| (11)   |                   |
| <b>Total.</b> (Column (b) must equal Form 990, Part X, col (B) line 25.) | <b>5,051,902.</b> |

FIN 48 (ASC 740) Footnote. In Part XIV, provide the text of the footnote to the organization's financial statements that reports the organization's liability for uncertain tax positions under FIN 48 (ASC 740)

**Part XI Reconciliation of Change in Net Assets from Form 990 to Audited Financial Statements**

|    |  |    |             |
|----|--|----|-------------|
| 1  | Total revenue (Form 990, Part VIII, column (A), line 12)                                 | 1  | 22,979,969. |
| 2  | Total expenses (Form 990, Part IX, column (A), line 25)                                  | 2  | 24,333,782. |
| 3  | Excess or (deficit) for the year. Subtract line 2 from line 1                            | 3  | -1,353,813. |
| 4  | Net unrealized gains (losses) on investments   | 4  | -5,503,250. |
| 5  | Donated services and use of facilities   | 5  |             |
| 6  | Investment expenses  | 6  |             |
| 7  | Prior period adjustments   | 7  |             |
| 8  | Other (Describe in Part XIV.)  | 8  | -282,836.   |
| 9  | Total adjustments (net). Add lines 4 through 8   | 9  | -5,786,086. |
| 10 | Excess or (deficit) for the year per audited financial statements. Combine lines 3 and 9 | 10 | -7,139,899. |

**Part XII Reconciliation of Revenue per Audited Financial Statements With Revenue per Return**

|   |   |    |             |
|---|---|----|-------------|
| 1 | Total revenue, gains, and other support per audited financial statements        | 1  | 17,759,952. |
| 2 | Amounts included on line 1 but not on Form 990, Part VIII, line 12:             |    |             |
| a | Net unrealized gains on investments   | 2a | -5,503,250. |
| b | Donated services and use of facilities  | 2b | 283,233.    |
| c | Recoveries of prior year grants   | 2c |             |
| d | Other (Describe in Part XIV.)   | 2d |             |
| e | Add lines 2a through 2d   | 2e | -5,220,017. |
| 3 | Subtract line 2e from line 1  | 3  | 22,979,969. |
| 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 XIV.)   | 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  | 22,979,969. |

**Part XIII Reconciliation of Expenses per Audited Financial Statements With Expenses per Return**

|   |  |    |             |
|---|--|----|-------------|
| 1 | Total expenses and losses per audited financial statements                       | 1  | 24,617,015. |
| 2 | Amounts included on line 1 but not on Form 990, Part IX, line 25:                |    |             |
| a | Donated services and use of facilities   | 2a | 283,233.    |
| b | Prior year adjustments   | 2b |             |
| c | Other losses   | 2c |             |
| d | Other (Describe in Part XIV.)  | 2d |             |
| e | Add lines 2a through 2d  | 2e | 283,233.    |
| 3 | Subtract line 2e from line 1   | 3  | 24,333,782. |
| 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 XIV.)  | 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  | 24,333,782. |

**Part XIV Supplemental Information**

Complete this part to 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, line 8; Part XII, lines 2d and 4b; and Part XIII, lines 2d and 4b. Also complete this part to provide any additional information.

Part II, Line 3: During the year ended June 30, 2012, one conservation

easement was amended to include an additional seven acres.

Part II, line 9: The cost of purchasing conservation restrictions and

easements is not capitalized but is expensed.

Part III, line 1a: Mass Audubon capitalizes fine arts collection items

acquired by contribution in accordance with SFAS No. 116 at fair market

value. Collection items purchased are capitalized at cost.

**Part XIV** Supplemental Information (continued)

Part III, line 4: Mass Audubon maintains a collection of artworks depicting wildlife and habitats. This collection is actively used for teaching students and adults and also by scholars for research. Portions of the collection rotate on display at the Mass Audubon Visual Arts Center museum in Canton, Massachusetts and at other locations around the state. The collection is used to educate visitors about the natural world and 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 actively uses its endowment fund in direct furtherance of its mission and in support of the many sites and activities for which donors have created endowment funds. For instance, many donors have created endowments by bequest to support operations at sanctuaries to which they are particularly attached and other donors have established endowments to subsidize children from disadvantaged backgrounds to attend Mass Audubon day camps and educational programs.

Part X, Line 2: Mass Audubon is exempt from income taxes under Internal Revenue Code Section 501(c)(3). Mass Audubon is potentially subject to Unrelated Business Income Tax (UBIT) relating to facility rental activities it provides at one of its nature sanctuaries.

U.S. generally accepted accounting principles provide detailed guidance for the financial statement recognition, measurement and disclosure of uncertain tax positions recognized in an enterprise's financial statements. U.S. generally accepted accounting principles require an entity to recognize the financial statement impact of a tax position when



**Part XIV** Supplemental Information (continued)

it is more likely than not that the position will be sustained upon examination by a tax authority.

These determinations have been reviewed according to guidance in U.S. generally accepted accounting principles related to accounting for uncertainty in income taxes. As of June 30, 2012, Mass Audubon has no uncertain tax positions that qualify for either recognition or disclosure in the financial statements.

Part XI, Line 8 - Other Adjustments:

|                                     |           |
|-------------------------------------|-----------|
| Change in split-interest agreements | -282,836. |
|-------------------------------------|-----------|

**SCHEDULE F  
(Form 990)**

**Statement of Activities Outside the United States**

OMB No. 1545-0047

**2011**

Department of the Treasury  
Internal Revenue Service

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

▶ Attach to Form 990. ▶ See separate instructions.

Open to Public  
Inspection

Name of the organization

Employer identification number

Massachusetts Audubon Society, Inc.

04-2104702

**Part I General Information on Activities Outside the United States.** Complete if the organization answered "Yes" to 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 region | (d) Activities conducted in region (by type) (e.g., 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 region | (f) Total expenditures for and investments in region |
|---|-------------------------------------|--|---|--|--|
| Central America and Caribbean                           | 0                                   | 0  | Grantmaking and program services in Belize  | Training of conservation organization staff in ornithology and ecological management               | 155,775.   |
|   |                                     |  |   |  |  |
|   |                                     |  |   |  |  |
|   |                                     |  |   |  |  |
|   |                                     |  |   |  |  |
|   |                                     |  |   |  |  |
|   |                                     |  |   |  |  |
|   |                                     |  |   |  |  |
|   |                                     |  |   |  |  |
| <b>3 a</b> Sub-total .....                              | 0                                   | 0  |   |  | 155,775.   |
| <b>b</b> Total from continuation sheets to Part I ..... | 0                                   | 0  |   |  | 0.   |
| <b>c</b> Totals (add lines 3a and 3b) .....             | 0                                   | 0  |   |  | 155,775.   |

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

Schedule F (Form 990) 2011

See Part V for Column (e) descriptions

**Part II** Grants and Other Assistance to Organizations or Entities Outside the United States. Complete if the organization answered "Yes" to Form 990, Part IV, line 15, for any recipient who received more than \$5,000. Check this box if no one recipient 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 non-cash assistance | (h) Description of non-cash assistance | (i) Method of valuation (book, FMV, appraisal, other) |
|---|--------------------------|--|-----------------|--|--------------------------|---------------------------------|-----------------------------------|--|---|
|   |                          |  | Central America | Renovations to/construction of facilities at field stations. | 99,275                   | Wire Transfer                   | 0                                 | None                                   | Book  |
|   |                          |  | Central America | Protection efforts in the Maya Mountain Marine Corridor.     | 56,500                   | Wire Transfer                   | 0                                 | None                                   | Book  |
|   |                          |  |                 |  |                          |                                 |                                   |  |   |
|   |                          |  |                 |  |                          |                                 |                                   |  |   |
|   |                          |  |                 |  |                          |                                 |                                   |  |   |
|   |                          |  |                 |  |                          |                                 |                                   |  |   |
|   |                          |  |                 |  |                          |                                 |                                   |  |   |
|   |                          |  |                 |  |                          |                                 |                                   |  |   |
|   |                          |  |                 |  |                          |                                 |                                   |  |   |

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

3 Enter total number of other organizations or entities



**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 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)* .....  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 file Form 5713, International Boycott Report (see Instructions for Form 5713)* .....  Yes  No

**Part V Supplemental Information**

Complete this part to 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.

Schedule F, Part I, Line 2: Mass Audubon closely monitors the expenditure of the grant funds from the two organizations in Belize for which it provides grants and technical assistance. Written proposals are required for all grant requests and interim and final reports are required for grants awarded. All proposals and final reports contain budget information. Mass Audubon staff work closely with the two organizations funded and visit annually. Such visits include the visual inspection of any capital improvements or equipment funded by the grants and the discussion of the priorities and goals of the two organizations.

Part I, line 3, Column (e):

Region: Central America and Carribean

(e) Specific Types of Services in Region: Training of conservation organization staff in ornithology and ecological management functions; assistance with ecotourism activities and with activities with local communities



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

|                 |    | (a) Event #1   | (b) Event #2                          | (c) Other events    | (d) Total events                |            |
|-----------------|----|--|---------------------------------------|---------------------|---------------------------------|------------|
|                 |    | Berkshires Gala<br>(event type)                                | South Shore Farm Days<br>(event type) | 6<br>(total number) | (add col. (a) through col. (c)) |            |
| Revenue         | 1  | 27,144.  | 17,045.                               | 74,095.             | 118,284.                        |            |
|                 | 2  | 4,625.   | 100.                                  | 20,268.             | 24,993.                         |            |
|                 | 3  | 22,519.  | 16,945.                               | 53,827.             | 93,291.                         |            |
| Direct Expenses | 4  |  |                                       |                     |                                 |            |
|                 | 5  |  |                                       |                     |                                 |            |
|                 | 6  | 2,263.   | 410.                                  | 12,125.             | 14,798.                         |            |
|                 | 7  | 3,829.   | 265.                                  | 8,955.              | 13,049.                         |            |
|                 | 8  |  | 400.                                  | 1,125.              | 1,525.                          |            |
|                 | 9  | 5,828.   | 3,857.                                | 7,623.              | 17,308.                         |            |
|                 | 10 | Direct expense summary. Add lines 4 through 9 in column (d) ▶  |                                       |                     |                                 | ( 46,680 ) |
|                 | 11 | Net income summary. Combine line 3, column (d), and line 10. ▶ |                                       |                     |                                 | 46,611.    |

**Part III Gaming.** Complete if the organization answered "Yes" to 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)) |
|-----------------|---|---|---|--|--|
|                 |   | 1   |   |  | 49,773.  |
| Direct Expenses | 2   |   |   | 5,022.   | 5,022.   |
|                 | 3   |   |   |  |  |
|                 | 4   |   |   | 150.   | 150.   |
|                 | 5   |   |   | 3,285.   | 3,285.   |
|                 | 6   | <input type="checkbox"/> Yes _____ %<br><input type="checkbox"/> No | <input type="checkbox"/> Yes _____ %<br><input type="checkbox"/> No | <input type="checkbox"/> Yes _____ %<br><input checked="" type="checkbox"/> No |  |
| 7               | Direct expense summary. Add lines 2 through 5 in column (d) ▶     |   |   |  | ( 8,457 )  |
| 8               | Net gaming income summary. Combine line 1, column d, and line 7 ▶ |   |   |  | 41,316.  |

9 Enter the state(s) in which the organization operates gaming activities: MA

a Is the organization licensed to operate 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 operate 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 operated in:
- |                               |     |          |
|-------------------------------|-----|----------|
| a The organization's facility | 13a | %        |
| b An outside facility         | 13b | 100.00 % |
- 14 Enter the name and address of the person who prepares the organization's gaming/special events books and records:

Name ▶ Randi Graham

Address ▶ 1280 Horse Neck Road - Westport, MA 02790

- 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 ▶ Gina Purtell

Gaming manager compensation ▶ \$ 0.

Description of services provided ▶ Manages one day Duck Derby event

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 ▶ \$ 0.

**Part IV** Supplemental Information. Complete this part to 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 complete this part to provide any additional information (see instructions).

Schedule G, Part I, Line 2b, List of Ten Highest Paid Fundraisers:

(i) Name of Fundraiser: ARIA Communications

(i) Address of Fundraiser: 717 West Germain Street, St. Cloud, MN 56301

Complete if the organization answered "Yes" to Form 990, Part IV, line 21 or 22. Attach to Form 990.

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? Describe in Part IV the organization's procedures for monitoring the use of grant funds in the United States.

Yes No

Part II Grants and Other Assistance to Governments and Organizations in the United States. Complete if the organization answered "Yes" to Form 990, Part IV, line 21, for any recipient that received more than \$5,000. Check this box if no one recipient received more than \$5,000. Part II can be duplicated if additional space is needed.

Table with 7 columns: (a) Name and address of organization or government, (b) EIN, (c) IRC section if applicable, (d) Amount of cash grant, (e) Amount of non-cash assistance, (f) Method of valuation (book, FMV, appraisal, other), (g) Description of non-cash 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.

**Part III** Grants and Other Assistance to Individuals in the United States. Complete if the organization answered "Yes" to 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 non-cash assistance |
|---------------------------------|--------------------------|--------------------------|-----------------------------------|---|--|
| Camp Scholarship Funds          | 125                      | 51,800.                  | 0.                                |   |  |
| College Tuition                 | 3                        | 6,890.                   | 0.                                |   |  |
|                                 |                          |                          |                                   |   |  |
|                                 |                          |                          |                                   |   |  |
|                                 |                          |                          |                                   |   |  |

**Part IV** Supplemental Information. Complete this part to provide the information required in Part I, line 2, and any other additional information.

Schedule I, Part I, Line 2: Mass Audubon closely monitors day and residential camp scholarships given because these are discounts (either full or partial) to programs provided by the organization itself to which Mass Audubon is providing reduced or free admission based on need. The few college scholarships which are provided are also closely monitored and the scholarship monies are sent directly to the college where the recipient will be studying.

**SCHEDULE J  
(Form 990)**

**Compensation Information**

OMB No. 1545-0047

For certain Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees

▶ Complete if the organization answered "Yes" to Form 990, Part IV, line 23.

▶ Attach to Form 990. ▶ See separate instructions.

**2011**

Open to Public Inspection

Department of the Treasury  
Internal Revenue Service

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 in Form 990, Part VII, Section A, line 1a. Complete Part III to provide any relevant information regarding these items.

- |  |   |
|--|---|
| <input type="checkbox"/> First-class or charter travel             | <input type="checkbox"/> Housing allowance or residence for personal use          |
| <input type="checkbox"/> Travel for companions                     | <input type="checkbox"/> Payments for business use of personal residence          |
| <input type="checkbox"/> Tax indemnification and gross-up payments | <input checked="" type="checkbox"/> Health or social club dues or initiation fees |
| <input type="checkbox"/> Discretionary spending account            | <input type="checkbox"/> Personal services (e.g., 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 officers, directors, trustees, and the CEO/Executive Director, regarding the items checked in line 1a?

**3** Indicate which, if any, of the following the filing 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. Explain in Part III.

- |   |   |
|---|---|
| <input checked="" type="checkbox"/> Compensation committee              | <input type="checkbox"/> Written employment contract                                |
| <input checked="" type="checkbox"/> Independent compensation consultant | <input checked="" type="checkbox"/> Compensation survey or study                    |
| <input checked="" type="checkbox"/> Form 990 of other organizations     | <input checked="" type="checkbox"/> Approval by the board or compensation committee |

**4** During the year, did any person listed in 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) and 501(c)(4) organizations must complete lines 5-9.**

**5** For persons listed in 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" to line 5a or 5b, describe in Part III.

**6** For persons listed in 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" to line 6a or 6b, describe in Part III.

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

**8** Were any amounts reported in 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" to line 8, did the organization also follow the rebuttable presumption procedure described in Regulations section 53.4958-6(c)?

|    | Yes | No |
|----|-----|----|
| 1b |     | X  |
| 2  | X   |    |
| 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) 2011

**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 in 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 are not 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                  | (B) Breakdown of W-2 and/or 1099-MISC compensation |                                     |                                     | (C) Retirement and other deferred compensation | (D) Nontaxable benefits | (E) Total of columns (B)(i)-(D) | (F) Compensation reported as deferred in prior Form 990 |
|---------------------------|--|-------------------------------------|-------------------------------------|--|-------------------------|---------------------------------|---|
|                           | (i) Base compensation                              | (ii) Bonus & incentive compensation | (iii) Other reportable compensation |  |                         |                                 |   |
| 1 <b>Laura A. Johnson</b> | (i) 187,197.                                       | 0.                                  | 1,843.                              | 0.   | 37,176.                 | 226,216.                        | 222,066.  |
| (ii)                      | 0.   | 0.                                  | 0.                                  | 0.   | 0.                      | 0.                              | 0.  |
| 2 <b>Gary R. Clayton</b>  | (i) 149,693.                                       | 0.                                  | 0.                                  | 0.   | 26,850.                 | 176,543.                        | 176,663.  |
| (ii)                      | 0.   | 0.                                  | 0.                                  | 0.   | 0.                      | 0.                              | 0.  |
| 3 <b>Bancroft R. Poor</b> | (i) 128,095.                                       | 0.                                  | 0.                                  | 0.   | 26,710.                 | 154,805.                        | 158,476.  |
| (ii)                      | 0.   | 0.                                  | 0.                                  | 0.   | 0.                      | 0.                              | 0.  |
| 4                         | (i)  |                                     |                                     |  |                         |                                 |   |
| (ii)                      |  |                                     |                                     |  |                         |                                 |   |
| 5                         | (i)  |                                     |                                     |  |                         |                                 |   |
| (ii)                      |  |                                     |                                     |  |                         |                                 |   |
| 6                         | (i)  |                                     |                                     |  |                         |                                 |   |
| (ii)                      |  |                                     |                                     |  |                         |                                 |   |
| 7                         | (i)  |                                     |                                     |  |                         |                                 |   |
| (ii)                      |  |                                     |                                     |  |                         |                                 |   |
| 8                         | (i)  |                                     |                                     |  |                         |                                 |   |
| (ii)                      |  |                                     |                                     |  |                         |                                 |   |
| 9                         | (i)  |                                     |                                     |  |                         |                                 |   |
| (ii)                      |  |                                     |                                     |  |                         |                                 |   |
| 10                        | (i)  |                                     |                                     |  |                         |                                 |   |
| (ii)                      |  |                                     |                                     |  |                         |                                 |   |
| 11                        | (i)  |                                     |                                     |  |                         |                                 |   |
| (ii)                      |  |                                     |                                     |  |                         |                                 |   |
| 12                        | (i)  |                                     |                                     |  |                         |                                 |   |
| (ii)                      |  |                                     |                                     |  |                         |                                 |   |
| 13                        | (i)  |                                     |                                     |  |                         |                                 |   |
| (ii)                      |  |                                     |                                     |  |                         |                                 |   |
| 14                        | (i)  |                                     |                                     |  |                         |                                 |   |
| (ii)                      |  |                                     |                                     |  |                         |                                 |   |
| 15                        | (i)  |                                     |                                     |  |                         |                                 |   |
| (ii)                      |  |                                     |                                     |  |                         |                                 |   |
| 16                        | (i)  |                                     |                                     |  |                         |                                 |   |
| (ii)                      |  |                                     |                                     |  |                         |                                 |   |

**Part III** Supplemental Information

Complete this part to 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.

Part I, Line 1b: Mass Audubon paid annual fees to a college alumni club  
in Boston on behalf of the President in order for the President to have a  
convenient location in downtown Boston to meet with donors and Board  
members.

SCHEDULE L  
(Form 990 or 990-EZ)

### Transactions With Interested Persons

OMB No. 1545-0047

Department of the Treasury  
Internal Revenue Service

▶ Complete if the organization answered  
"Yes" on Form 990, Part IV, line 25a, 25b, 26, 27, 28a, 28b, or 28c,  
or Form 990-EZ, Part V, line 38a or 40b.  
▶ Attach to Form 990 or Form 990-EZ. ▶ See separate instructions.

# 2011

Open To Public  
Inspection

Name of the organization Massachusetts Audubon Society, Inc. Employer identification number 04-2104702

**Part I** Excess Benefit Transactions (section 501(c)(3) and section 501(c)(4) organizations only).  
Complete if the organization answered "Yes" on Form 990, Part IV, line 25a or 25b, or Form 990-EZ, Part V, line 40b.

| 1 | (a) Name of disqualified person | (b) Description of transaction | (c) Corrected? |    |
|---|---------------------------------|--------------------------------|----------------|----|
|   |                                 |                                | Yes            | No |
|   |                                 |                                |                |    |
|   |                                 |                                |                |    |
|   |                                 |                                |                |    |
|   |                                 |                                |                |    |
|   |                                 |                                |                |    |
|   |                                 |                                |                |    |
|   |                                 |                                |                |    |

2 Enter the amount of tax imposed on the organization managers or disqualified persons during the year under section 4958 ..... ▶ \$ \_\_\_\_\_  
3 Enter the amount of tax, if any, on line 2, above, reimbursed by the organization ..... ▶ \$ \_\_\_\_\_

**Part II** Loans to and/or From Interested Persons.  
Complete if the organization answered "Yes" on Form 990, Part IV, line 26, or Form 990-EZ, Part V, line 38a.

| (a) Name of interested person and purpose | (b) Loan to or from the organization? |      | (c) Original principal amount | (d) Balance due | (e) In default? |    | (f) Approved by board or committee? |    | (g) Written agreement? |    |
|---|---------------------------------------|------|-------------------------------|-----------------|-----------------|----|-------------------------------------|----|------------------------|----|
|   | To                                    | From |                               |                 | Yes             | No | Yes                                 | No | Yes                    | No |
|   |                                       |      |                               |                 |                 |    |                                     |    |                        |    |
|   |                                       |      |                               |                 |                 |    |                                     |    |                        |    |
|   |                                       |      |                               |                 |                 |    |                                     |    |                        |    |
|   |                                       |      |                               |                 |                 |    |                                     |    |                        |    |
|   |                                       |      |                               |                 |                 |    |                                     |    |                        |    |
|   |                                       |      |                               |                 |                 |    |                                     |    |                        |    |
|   |                                       |      |                               |                 |                 |    |                                     |    |                        |    |
|   |                                       |      |                               |                 |                 |    |                                     |    |                        |    |
|   |                                       |      |                               |                 |                 |    |                                     |    |                        |    |
|   |                                       |      |                               |                 |                 |    |                                     |    |                        |    |
|   |                                       |      |                               |                 |                 |    |                                     |    |                        |    |
|   |                                       |      |                               |                 |                 |    |                                     |    |                        |    |
|   |                                       |      |                               |                 |                 |    |                                     |    |                        |    |
|   |                                       |      |                               |                 |                 |    |                                     |    |                        |    |
| Total .....                               |                                       |      |                               | ▶ \$ _____      |                 |    |                                     |    |                        |    |

**Part III** Grants or Assistance Benefiting Interested Persons.  
Complete if the organization answered "Yes" on Form 990, Part IV, line 27.

| (a) Name of interested person | (b) Relationship between interested person and the organization | (c) Amount and type of assistance |
|-------------------------------|---|-----------------------------------|
|                               |   |                                   |
|                               |   |                                   |
|                               |   |                                   |
|                               |   |                                   |
|                               |   |                                   |
|                               |   |                                   |
|                               |   |                                   |
|                               |   |                                   |
|                               |   |                                   |
|                               |   |                                   |
|                               |   |                                   |
|                               |   |                                   |
|                               |   |                                   |

**Part IV Business Transactions Involving Interested Persons.**

Complete if the organization answered "Yes" on Form 990, Part IV, line 28a, 28b, or 28c.

| (a) Name of interested person | (b) Relationship between interested person and the organization | (c) Amount of transaction | (d) Description of transaction | (e) Sharing of organization's revenues? |    |
|-------------------------------|---|---------------------------|--------------------------------|---|----|
|                               |   |                           |                                | Yes                                     | No |
| Robert Ball                   | Director at Mass Au   | 136,202.                  | Fees paid t                    |   | X  |
| Jared Chase                   | Director at Mass Au   | 74,738.                   | Fees paid t                    |   | X  |
| Gerard Bertrand               | Former President  | 18,576.                   | Consulting                     |   | X  |
| Alfred D. Chandler, III       | Fmr Director at Mas   | 2,370,000.                | Purchase an                    |   | X  |
| Laura Johnson                 | President of Mass A   | 2,596.                    | Child of Ms                    |   | X  |
| Nicholas d'Arbeloff           | Director at Mass Au   | 2,880.                    | A Child of                     |   | X  |
|                               |   |                           |                                |   |    |
|                               |   |                           |                                |   |    |
|                               |   |                           |                                |   |    |

**Part V Supplemental Information**

Complete this part to provide additional information for responses to questions on Schedule L (see instructions).

Sch L, Part IV, Business Transactions Involving Interested Persons:

(a) Name of Person: Robert Ball

(b) Relationship Between Interested Person and Organization:

Director at Mass Audubon and VP at Wellington Management Company

(d) Description of Transaction: Fees paid to Wellington Management Company for managing a portion of the Mass Audubon endowment fund

(a) Name of Person: Jared Chase

(b) Relationship Between Interested Person and Organization:

Director at Mass Audubon and Sr. Managing Dir. at State Street Global Adv.

(d) Description of Transaction: Fees paid to State Street Global Advisors for managing a portion of the Mass Audubon endowment fund

(a) Name of Person: Gerard Bertrand

(d) Description of Transaction: Consulting on fund-raising and programmatic activities

(a) Name of Person: Alfred D. Chandler, III

(b) Relationship Between Interested Person and Organization:

Fmr Director at Mass Audubon and a Beneficiary of the Oak Knoll Rlty Trust



**Part V Supplemental Information**

Complete this part to provide additional information for responses to questions on Schedule L (see instructions).

(d) Description of Transaction: Purchase and sale signed on 6/30/10 to buy 80 acres of critical habitat from Oak Knoll Realty Trust as an addition to existing 130-acre Rough Meadows Sanctuary in Rowley contingent on successful fund-raising of purchase price. Purchase price was determined based upon appraised fair market value.

(a) Name of Person: Laura Johnson

(b) Relationship Between Interested Person and Organization:

President of Mass Audubon

(d) Description of Transaction: Child of Ms. Johnson served as a paid summer camp counselor during FY 2012

(a) Name of Person: Nicholas d'Arbeloff

(b) Relationship Between Interested Person and Organization:

Director at Mass Audubon

(d) Description of Transaction: A Child of Mr. d'Arbeloff served as paid summer camp counselors during FY 2012

**SCHEDULE M  
(Form 990)**

**Noncash Contributions**

OMB No. 1545-0047

**2011**

Department of the Treasury  
Internal Revenue Service

▶ **Complete if the organizations answered "Yes" on Form 990, Part IV, lines 29 or 30.**  
▶ **Attach to Form 990.**

Open to Public Inspection

Name of the organization

**Massachusetts Audubon Society, Inc.**

Employer identification number

**04-2104702**

**Part I Types of Property**

|  | (a)<br>Check if applicable | (b)<br>Number of contributions or items contributed | (c)<br>Noncash contribution amounts reported on Form 990, Part VIII, line 1g | (d)<br>Method of determining noncash contribution amounts |
|--|----------------------------|---|--|---|
| 1 Art - Works of art .....   | X                          | 14  | 4,051.   | Valued @ nominal amt                                      |
| 2 Art - Historical treasures .....                                 |                            |   |  |   |
| 3 Art - Fractional interests .....                                 |                            |   |  |   |
| 4 Books and publications .....                                     | X                          |   | 33,574.  | Valued @ nominal amt                                      |
| 5 Clothing and household goods .....                               | X                          |   | 31,956.  | Valued @ nominal amt                                      |
| 6 Cars and other vehicles .....                                    |                            |   |  |   |
| 7 Boats and planes .....   | X                          | 4   | 1,520.   | Valued @ nominal amt                                      |
| 8 Intellectual property .....                                      |                            |   |  |   |
| 9 Securities - Publicly traded .....                               | X                          | 70  | 1,071,481.   | 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 .....               | X                          | 4   | 0.   | Valued @ nominal amt                                      |
| 15 Real estate - Residential .....                                 |                            |   |  |   |
| 16 Real estate - Commercial .....                                  |                            |   |  |   |
| 17 Real estate - Other .....                                       | X                          | 1   | 0.   | Valued @ nominal amt                                      |
| 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 IV, Donee Acknowledgement ..... **29** **2**

|   | Yes | No |
|---|-----|----|
| 30a During the year, did the organization receive by contribution any property reported in Part I, lines 1-28 that it must hold for at least three years from the date of the initial contribution, and which is not required to be used for exempt purposes for the entire holding period? ..... |     | X  |
| b If "Yes," describe the arrangement in Part II.  |     |    |
| 31 Does the organization have a gift acceptance policy that requires the review of any non-standard contributions? .....  | X   |    |
| 32a Does the organization hire or use third parties or related organizations to solicit, process, or sell noncash contributions? .....  | X   |    |
| b If "Yes," describe in Part II.  |     |    |
| 33 If the organization did not 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) (2011)

**Part II** **Supplemental Information.** Complete this part to 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, Line 32b: Donated publicly traded securities are sold by  
registered brokers.

SCHEDULE O  
(Form 990 or 990-EZ)

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 990-EZ.

OMB No. 1545-0047

2011  
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:

pursues donations and purchases of additional conservation land and is one of the largest conservation landowners in the Commonwealth. An estimated 465,000 visitors came to enjoy Mass Audubon properties in FY 2012.

Mass Audubon is the largest non-governmental provider of nature education in the state. Mass Audubon develops educational materials and environmental policy materials for schools, teachers, legislators, and the general public. In FY 2012, Mass Audubon taught nature programs to more than 207,000 children and adults, enrolled 8,400 children in its day and residential nature camps, conducted science/nature training for 2,100 teachers, and ran 3,900 programs for adults and families. Special events attracted another 22,000 participants. In addition, Mass Audubon was fortunate to have almost 12,000 volunteers contribute more than 152,000 hours of time in FY 2012.

Form 990, Part III, Line 4b, Program Service Accomplishments:

Massachusetts and documenting the changes in birdlife in Massachusetts in recent years.

In addition, the Mass Audubon website ([www.massaudubon.org](http://www.massaudubon.org)) offers a wide variety of information on conservation, land protection, advocacy, climate change/energy conservation and the natural world. Currently, Mass Audubon has 22 sanctuary e-newsletters and nine other e-newsletters on specific topics. Mass Audubon also operates a retail

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

Schedule O (Form 990 or 990-EZ) (2011)

132211  
01-23-12

Name of the organization

Massachusetts Audubon Society, Inc.

Employer identification number

04-2104702

outlet in Lincoln which sells merchandise related to nature and nature education to both members and non-members.

Form 990, Part III, Line 4c, Program Service Accomplishments:

recreational facilities. Other legislative topics with which Mass Audubon was involved included sustainable water management (e.g. reducing phosphorus-based run off), science-based biomass regulations for the Commonwealth, and expansion of the deposit system for beverage containers. Mass Audubon also shares its expertise through participation as members of various advisory or working committees including the working group assisting in implementation of the Ocean Management Act and the state Department of Conservation and Recreation.

Form 990, Part III, Line 4d, Other Program Services:

Conservation Science and Land Protection: Mass Audubon utilizes and develops scientific knowledge to support a longstanding tradition as a science-based organization for its advocacy, education, land protection and 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, statewide monitoring of key groups of organisms like 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 lands as well as to provide guidance for other landowners throughout the state.

Name of the organization

Massachusetts Audubon Society, Inc.

Employer identification number

04-2104702

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. As reflected in the Mass Audubon Land Protection Strategy, Mass Audubon also directs its attention to advancing the protection of selected high priority focus areas beyond its existing wildlife sanctuaries. Collectively, these protection priorities include a wide range of Massachusetts habitats including rich mesic woodlands, significant freshwater wetlands and grasslands. Expenses \$ 457,718. including grants of \$ 0. Revenue \$ 51,933.

Form 990, Part V, Line 4b, List of Foreign Countries:

Cayman Islands, Ireland, Netherlands, Bermuda

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 who share the mission of protecting the Massachusetts environment and who pay the required dues. Basic membership costs \$48 per year for an individual and \$65 per year for a family. Mass Audubon currently has approximately 100,000 members. In addition to lending their support to important conservation efforts, members receive free admission to all Mass Audubon wildlife sanctuaries, a one year subscription to Sanctuary magazine and the Mass Audubon newsletter (Connections) and discounts to Mass Audubon programs, courses and gift shops.

Form 990, Part VI, Section A, line 7a: Mass Audubon members are invited to

132212  
01-23-12

Schedule O (Form 990 or 990-EZ) (2011)

Name of the organization

Massachusetts Audubon Society, Inc.

Employer identification number

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the annual meeting (held in October or November of each year) to vote on the election of directors and the membership of the Auditing Committee.

Form 990, Part VI, Section A, line 7b: Mass Audubon members must approve any amendments or alterations to the by-laws 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 11: A copy of the Form 990 was reviewed in detail by the Mass Audubon Auditing Committee (a committee of three directors elected by the Mass Audubon membership each year at the annual meeting) and was also made available electronically for review and comment to all Mass Audubon directors prior to its submission to the Internal Revenue Service.

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 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 Mass Audubon headquarters in Lincoln and 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 in the period between completing the annual questionnaires. At the beginning of a Board or Board committee

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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:

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 the cash and non-cash compensation policies, programs and amounts, as well as major changes in Mass Audubon 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 Programs, Director of Philanthropy, Director of Campaign and Major Gifts,



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Vice President for Conservation Science and Environmental Management, and any other executive earning over \$100,000 per year as of January 1, 2006.

"Disqualified Person" includes for purposes of this Policy anyone on the Board of Directors and may, in indicated 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 as of January 1, 2006.

The Executive Committee: (1) ensures that no part of the net earnings of Mass Audubon inure to the private 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; (2) establishes and annually reviews the overall Executive Compensation Policy for Mass Audubon 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; and (3) acts on behalf of the Board in setting executive total compensation policy, compensation plans, benefit plans and executive contracts for key administrators, and in developing recommendations for the Board 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: (1) assesses the nature and scope of the position of each

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executive under review by the Committee; (2) assesses the basis by which compensation was paid to the key executive in each covered position, 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; (3) Obtains appropriate and comparable compensation market data, including data on the following: (a) similarly situated organizations for functionally comparable positions; (b) geographic differentials which reflect the cost of labor in the Greater Boston area; (c) the availability of similar specialties in the geographic area; (d) independent compensation surveys; (e) aggregated IRS Form 990 compensation information for functionally comparable positions; (f) actual written offers from similar organizations competing for the services of the incumbent.

The Executive Committee documents 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 compensation of the executive was reasonable in light of that performance assessment and market data.

The Executive Committee makes its recommendations to the Board of Directors on an annual basis. The Board of Directors considers the recommendations of the Executive Committee with respect to the compensation of Key Executives, and, if appropriate and reasonable, approves such compensation of the Key Executives.

The Board of Directors periodically reviews the membership of the Executive Committee with a view to making sure that no member is subject to a

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conflict of interest which would make his or her participation in the review of compensation inappropriate.

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 5, Changes in Net Assets:

|                                       |             |
|---------------------------------------|-------------|
| Net unrealized losses on investments: | -5,503,250. |
| Change in split-interest agreements   | -282,836.   |
| Total to Form 990, Part XI, Line 5    | -5,786,086. |

**SCHEDULE R  
(Form 990)**

Department of the Treasury  
Internal Revenue Service

**Related Organizations and Unrelated Partnerships**

▶ Complete if the organization answered "Yes" to Form 990, Part IV, line 33, 34, 35, 36, or 37.  
▶ Attach to Form 990. ▶ See separate instructions.

OMB No. 1545-0047

**2011**  
Open to Public  
Inspection

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

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

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

| (a)<br>Name, address, and EIN<br>of related organization  | (b)<br>Primary activity   | (c)<br>Legal domicile (state or<br>foreign country) | (d)<br>Exempt Code<br>section | (e)<br>Public charity<br>status (if section<br>501(c)(3)) | (f)<br>Direct controlling<br>entity | (g)<br>Section 512(b)(13)<br>controlled<br>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)                     | 509(a)(3)<br>Type II                                      | Massachusetts Audubon Society, Inc. |  | X  |
|   |   |   |                               |   |                                     |  |    |
|   |   |   |                               |   |                                     |  |    |
|   |   |   |                               |   |                                     |  |    |
|   |   |   |                               |   |                                     |  |    |
|   |   |   |                               |   |                                     |  |    |
|   |   |   |                               |   |                                     |  |    |
|   |   |   |                               |   |                                     |  |    |
|   |   |   |                               |   |                                     |  |    |
|   |   |   |                               |   |                                     |  |    |

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

Schedule R (Form 990) 2011



**Part V Transactions With Related Organizations** (Complete if the organization answered "Yes" to Form 990, Part IV, line 34, 35, 35a, or 36.)

Note. Complete line 1 if any entity is listed in Parts II, III, or IV of this schedule.

**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?

|   | Yes | No |
|---|-----|----|
| <b>a</b> Receipt of (i) interest (ii) annuities (iii) royalties or (iv) rent from a controlled entity   |     | X  |
| <b>b</b> Gift, grant, or capital contribution to related organization(s)                                |     | X  |
| <b>c</b> Gift, grant, or capital contribution from related organization(s)                              |     | X  |
| <b>d</b> Loans or loan guarantees to or for related organization(s)                                     |     | X  |
| <b>e</b> Loans or loan guarantees by related organization(s)  |     | X  |
| <b>f</b> Sale of assets to related organization(s)  |     | X  |
| <b>g</b> Purchase of assets from related organization(s)  |     | X  |
| <b>h</b> Exchange of assets with related organization(s)  |     | X  |
| <b>i</b> Lease of facilities, equipment, or other assets to related organization(s)                     |     | X  |
| <b>j</b> Lease of facilities, equipment, or other assets from related organization(s)                   |     | X  |
| <b>k</b> Performance of services or membership or fundraising solicitations for related organization(s) |     | X  |
| <b>l</b> Performance of services or membership or fundraising solicitations by related organization(s)  |     | X  |
| <b>m</b> Sharing of facilities, equipment, mailing lists, or other assets with related organization(s)  |     | X  |
| <b>n</b> Sharing of paid employees with related organization(s)   |     | X  |
| <b>o</b> Reimbursement paid to related organization(s) for expenses                                     |     | X  |
| <b>p</b> Reimbursement paid by related organization(s) for expenses                                     |     | X  |
| <b>q</b> Other transfer of cash or property to related organization(s)                                  |     | X  |
| <b>r</b> Other transfer of cash or property from related organization(s)                                |     | 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)<br>Name of other organization | (b)<br>Transaction type (a-r) | (c)<br>Amount involved  | (d)<br>Method of determining amount involved |
|--------------------------------------|-----------------------------------|-------------------------------|-------------------------|--|
| <b>(1)</b> Whetstone Wood Trust Fund |                                   | 0                             | 35. Actual disbursement |  |
| <b>(2)</b>                           |                                   |                               |                         |  |
| <b>(3)</b>                           |                                   |                               |                         |  |
| <b>(4)</b>                           |                                   |                               |                         |  |
| <b>(5)</b>                           |                                   |                               |                         |  |
| <b>(6)</b>                           |                                   |                               |                         |  |



**Part VII** Supplemental Information

Complete this part to provide additional information for responses to questions on Schedule R (see instructions).

Lined area for supplemental information.