

Return of Organization Exempt From Income Tax

Form 990

Under section 501(c), 527, or 4947(a)(1) of the Internal Revenue Code (except private foundations)
Do not enter social security numbers on this form as it may be made public.
Go to www.irs.gov/Form990 for instructions and the latest information.

2024
Open to Public Inspection

A For the 2024 calendar year, or tax year beginning JUL 1, 2024 and ending JUN 30, 2025

B Check if applicable: C Name of organization MASSACHUSETTS AUDUBON SOCIETY, INC. D Employer identification number 04-2104702
E Telephone number 781-259-9500
G Gross receipts \$ 113,395,423.
H(a) Is this a group return for subordinates?
H(b) Are all subordinates included?
I Tax-exempt status:
J Website: HTTP://WWW.MASSAUDUBON.ORG
K Form of organization:
L Year of formation: 1896
M State of legal domicile: MA

Part I Summary

Table with 3 columns: Description, Prior Year, Current Year. Rows include: 1 Mission, 2-7 Governance, 8-12 Revenue, 13-19 Expenses, 20-22 Net Assets or Fund Balances.

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.

Sign Here: ADRIENNE FRAZIER, CFAO, ASSISTANT TREASURER
Paid: BRENDA L. BOOTH
Preparer Use Only: CBIZ ADVISORS, LLC

May the IRS discuss this return with the preparer shown above? See instructions [X] Yes [] No

Part III Statement of Program Service Accomplishments

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

1 Briefly describe the organization's mission: TO PROTECT THE NATURE OF MASSACHUSETTS FOR PEOPLE AND FOR WILDLIFE THROUGH EDUCATION, LAND CONSERVATION, ADVOCACY, SCIENTIFIC RESEARCH, AND HABITAT STEWARDSHIP/RESTORATION.

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 \$ 36,470,275. including grants of \$ 1,136,007.) (Revenue \$ 9,987,563.) MASS AUDUBON MAINTAINS 21 FIELD OFFICES AND STAFFED WILDLIFE SANCTUARIES (INCLUDING 18 SANCTUARIES WITH NATURE CENTERS, TWO OF WHICH ARE IN URBAN AREAS) AND AN ADDITIONAL 50 UNSTAFFED WILDLIFE SANCTUARIES WHICH ARE OPEN 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, 2025, MASS AUDUBON PROTECTS 43,035 ACRES OF OPEN SPACE IN MASSACHUSETTS, OWNING 34,130 AND PROTECTING THE REMAINING 8,905 WITH CONSERVATION EASEMENTS. THESE DIVERSE PROTECTED HABITATS RANGE FROM THE BERKSHIRES TO CAPE COD AND THE ISLANDS AND HELP PRESERVE THE

4b (Code:) (Expenses \$ 2,209,267. including grants of \$) (Revenue \$ 151,051.) IN ADDITION TO THE SERVICES PROVIDED BY THE NETWORK OF SANCTUARIES AND THE EDUCATION PROGRAMMING REFERRED TO ABOVE WHICH ARE AVAILABLE TO MEMBERS AND NON-MEMBERS ALIKE, MASS AUDUBON MEMBERS ALSO ENJOY A PRINTED NEWSLETTER (EXPLORE) PRODUCED FOUR TIMES PER YEAR, A MONTHLY E-NEWSLETTER (EXPLORATIONS), DISCOUNTS ON PROGRAMS AND AT GIFT SHOPS, AND PUBLICATIONS TO INCREASE PUBLIC AWARENESS OF WILDLIFE, NATURE, AND ENVIRONMENTAL ISSUES.

IN ADDITION, THE MASS AUDUBON WEBSITE (WWW.MASSAUDUBON.ORG) OFFERS A WIDE VARIETY OF INFORMATION ON MASS AUDUBON'S SANCTUARIES, CONSERVATION EFFORTS, LAND PROTECTION PROJECTS, ADVOCACY ISSUES, CLIMATE CHANGE WORK, AND THE NATURAL WORLD. MASS AUDUBON ALSO OPERATES A GIFT SHOP IN

4c (Code:) (Expenses \$ 4,604,789. including grants of \$) (Revenue \$ 686,391.) MASS AUDUBON UTILIZES AND DEVELOPS SCIENTIFIC KNOWLEDGE TO SUPPORT ITS LONGSTANDING TRADITION AS AN ORGANIZATION WHICH USES SCIENCE AS THE UNDERPINNING FOR ITS EDUCATION, LAND PROTECTION, ADVOCACY AND HABITAT STEWARDSHIP ACTIVITIES. CURRENT RESEARCH AND/OR ECOLOGICAL MANAGEMENT WORK FOCUSES ON THE PROTECTION, RESTORATION, AND STEWARDSHIP OF SELECTED MASSACHUSETTS HABITATS SUCH AS GRASSLANDS, COASTAL HEATHLANDS, RETIRED CRANBERRY BOGS, AND SALT MARSHES. IN ADDITION, MONITORING OF KEY GROUPS OF ORGANISMS SUCH AS BIRDS, AMPHIBIANS, INVERTEBRATES AND PLANTS CONTINUES ACROSS THE STATE IN ORDER TO PROVIDE AN IMPORTANT BASELINE TO EVALUATE CHANGING ENVIRONMENTAL CONDITIONS ASSOCIATED WITH CLIMATE CHANGE AND LAND DEVELOPMENT. MASS AUDUBON HAS ALSO DEVELOPED AND IMPLEMENTS AN INVASIVE SPECIES MANAGEMENT STRATEGY TO PROTECT THE

4d Other program services (Describe on Schedule O.) (Expenses \$ 1,200,605. including grants of \$) (Revenue \$)

4e Total program service expenses 44,484,936.

Part IV Checklist of Required Schedules

Table with 3 columns: Question ID, Yes, No. Rows include questions 1 through 21 regarding organizational requirements and financial reporting.

Part IV Checklist of Required Schedules (continued)

Table with 3 columns: Question ID, Question Text, Yes, No. Rows include questions 22 through 38 regarding organizational reporting, compensation, tax-exempt bonds, and controlled entities.

Part V Statements Regarding Other IRS Filings and Tax Compliance

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

Table with 3 columns: Question ID, Question Text, Yes, No. Rows include questions 1a, 1b, and 1c regarding Form 1096, Forms W-2G, and backup withholding rules.

Part V Statements Regarding Other IRS Filings and Tax Compliance (continued)

Table with columns for question number, question text, and Yes/No columns. Includes questions 2a through 17 regarding employee counts, tax returns, gross income, foreign accounts, prohibited transactions, and charitable contributions.

Part VI Governance, Management, and Disclosure. For each "Yes" response to lines 2 through 7b below, and for a "No" response to line 8a, 8b, or 10b below, describe the circumstances, processes, or changes on Schedule O. See instructions.

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

Section A. Governing Body and Management

Table with 3 columns: Question, Yes, No. Rows include: 1a Enter the number of voting members... 26; 1b Enter the number of voting members included on line 1a... 26; 2 Did any officer, director, trustee, or key employee have a family relationship... X; 3 Did the organization delegate control over management duties... X; 4 Did the organization make any significant changes to its governing documents... X; 5 Did the organization become aware during the year of a significant diversion of the organization's assets... X; 6 Did the organization have members or stockholders? X; 7a Did the organization have members, stockholders, or other persons who had the power to elect or appoint one or more members of the governing body? X; 7b Are any governance decisions of the organization reserved to (or subject to approval by) members, stockholders, or persons other than the governing body? X; 8 Did the organization contemporaneously document the meetings held or written actions undertaken during the year by the following: a The governing body? X; b Each committee with authority to act on behalf of the governing body? X; 9 Is there any officer, director, trustee, or key employee listed in Part VII, Section A, who cannot be reached at the organization's mailing address? If "Yes," provide the names and addresses on Schedule O X

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

Table with 3 columns: Question, Yes, No. Rows include: 10a Did the organization have local chapters, branches, or affiliates? X; 10b If "Yes," did the organization have written policies and procedures governing the activities of such chapters, affiliates, and branches to ensure their operations are consistent with the organization's exempt purposes? X; 11a Has the organization provided a complete copy of this Form 990 to all members of its governing body before filing the form? X; 11b Describe on Schedule O the process, if any, used by the organization to review this Form 990.; 12a Did the organization have a written conflict of interest policy? If "No," go to line 13 X; 12b Were officers, directors, or trustees, and key employees required to disclose annually interests that could give rise to conflicts? X; 12c Did the organization regularly and consistently monitor and enforce compliance with the policy? If "Yes," describe on Schedule O how this was done X; 13 Did the organization have a written whistleblower policy? X; 14 Did the organization have a written document retention and destruction policy? X; 15 Did the process for determining compensation of the following persons include a review and approval by independent persons, comparability data, and contemporaneous substantiation of the deliberation and decision? a The organization's CEO, Executive Director, or top management official X; b Other officers or key employees of the organization X; If "Yes" to line 15a or 15b, describe the process on Schedule O. See instructions.; 16a Did the organization invest in, contribute assets to, or participate in a joint venture or similar arrangement with a taxable entity during the year? X; 16b If "Yes," did the organization follow a written policy or procedure requiring the organization to evaluate its participation in joint venture arrangements under applicable federal tax law, and take steps to safeguard the organization's exempt status with respect to such arrangements?

Section C. Disclosure

- 17 List the states with which a copy of this Form 990 is required to be filed CA, CT, DC, FL, MA, MD, NH, NJ, NY, OH, PA, RI
18 Section 6104 requires an organization to make its Forms 1023 (1024 or 1024-A, if applicable), 990, and 990-T (section 501(c)(3)s only) available for public inspection. Indicate how you made these available. Check all that apply. [X] Own website [] Another's website [X] Upon request [] Other (explain on Schedule O)
19 Describe on Schedule O whether (and if so, how) the organization made its governing documents, conflict of interest policy, and financial statements available to the public during the tax year.
20 State the name, address, and telephone number of the person who possesses the organization's books and records
ADRIENNE FRAZIER - 781-259-2162
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 or note to any line in this Part VII

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

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

- List all of the organization's **current** officers, directors, trustees (whether individuals or organizations), regardless of amount of compensation. Enter -0- in columns (D), (E), and (F) if no compensation was paid.
 - List all of the organization's **current** key employees, if any. See the instructions for definition of "key employee."
 - List the organization's five **current** highest compensated employees (other than an officer, director, trustee, or key employee) who received reportable compensation (box 5 of Form W-2, box 6 of Form 1099-MISC, and/or box 1 of Form 1099-NEC) of more than \$100,000 from the organization and any related organizations.
 - List all of the organization's **former** officers, key employees, and highest compensated employees who received more than \$100,000 of reportable compensation from the organization and any related organizations.
 - List all of the organization's **former directors or trustees** that received, in the capacity as a former director or trustee of the organization, more than \$10,000 of reportable compensation from the organization and any related organizations.
- See the instructions for the order in which to list the persons above.

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

(A) Name and title	(B) Average hours per week (list any hours for related organizations below line)	(C) Position (do not check more than one box, unless person is both an officer and a director/trustee)						(D) Reportable compensation from the organization (W-2/1099-MISC/1099-NEC)	(E) Reportable compensation from related organizations (W-2/1099-MISC/1099-NEC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual trustee or director	Institutional trustee	Officer	Key employee	Highest compensated employee	Former			
(1) DAVID J. O'NEILL PRESIDENT	39.50 0.50			X				457,297.	0.	77,469.
(2) VICTORIA J. JONES CHIEF DEVELOPMENT OFFICER	40.00 0.00					X		356,587.	0.	43,000.
(3) BANCROFT POOR CFO/ASST. TREASURER	39.50 0.50			X				298,546.	0.	38,811.
(4) JOCELYN FORBUSH CHIEF CONSERVATION OFFICER	40.00 0.00					X		297,867.	0.	37,128.
(5) LAURIE ANNE MARDEN DEPUTY DIR., CAMPAIGN & DEVELOPMENT	40.00 0.00					X		230,604.	0.	23,060.
(6) GAIL YEO VP OF WILDLIFE	40.00 0.00					X		211,585.	0.	26,559.
(7) MICHELLE M. MANION VP FOR POLICY & ADVOCACY	40.00 0.00					X		204,767.	0.	29,866.
(8) JAN O'NEIL (OFFICER UNTIL 6/24) DIR. OF MEMBERSHIP/ASST. TREAS.	40.00 0.00						X	167,906.	0.	0.
(9) MALLORY KENDER SECRETARY/EA TO PRESIDENT	40.00 0.00			X				95,337.	0.	17,829.
(10) AMANDA HUKANOVIC ASST. TREAS/SR. BUSINESS & FINANCIAL	40.00 0.00			X				101,965.	0.	10,196.
(11) MARGO MERCER ASST. SECRETARY/CHIEF OF STAFF	40.00 0.00			X				98,777.	0.	12,841.
(12) KRISTIN BARR ASST. SECRETARY/EA TO CFO	30.00 0.00			X				59,512.	0.	7,737.
(13) BETH KRESSLEY GOLDSTEIN CHAIR	6.00 0.00	X		X				0.	0.	0.
(14) PETER BERNARD VICE CHAIR	4.00 0.00	X		X				0.	0.	0.
(15) CHRISTOPHER KLEM VICE CHAIR	4.00 0.00	X		X				0.	0.	0.
(16) NAGESH MAHANTHAPPA VICE CHAIR	4.00 0.00	X		X				0.	0.	0.
(17) ROBERT BALL TREASURER	5.00 0.00	X		X				0.	0.	0.

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

(A) Name and title	(B) Average hours per week (list any hours for related organizations below line)	(C) Position (do not check more than one box, unless person is both an officer and a director/trustee)						(D) Reportable compensation from the organization (W-2/1099-MISC/1099-NEC)	(E) Reportable compensation from related organizations (W-2/1099-MISC/1099-NEC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual trustee or director	Institutional trustee	Officer	Key employee	Highest compensated employee	Former			
(18) STUART ARMSTRONG DIRECTOR	1.00 0.00	X						0.	0.	0.
(19) JOEL BARRERA DIRECTOR	1.00 0.00	X						0.	0.	0.
(20) TRACEY BOLOTNICK DIRECTOR	1.00 0.00	X						0.	0.	0.
(21) SHANNON CABOT DIRECTOR	1.00 0.00	X						0.	0.	0.
(22) SCOTT EDWARDS DIRECTOR	1.00 0.00	X						0.	0.	0.
(23) ANDREW FALENDER DIRECTOR	1.00 0.00	X						0.	0.	0.
(24) LORNA GIBSON DIRECTOR	1.00 0.00	X						0.	0.	0.
(25) ELIZABETH GILMORE DIRECTOR (UNTIL 10/24)	1.00 0.00	X						0.	0.	0.
(26) CAROL GREGORY DIRECTOR (UNTIL 10/24)	1.00 0.00	X						0.	0.	0.
1b Subtotal								2,580,750.	0.	324,496.
c Total from continuation sheets to Part VII, Section A								0.	0.	0.
d Total (add lines 1b and 1c)								2,580,750.	0.	324,496.

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 38

	Yes	No
3 Did the organization list any former officer, director, trustee, key employee, or highest compensated employee on line 1a? <i>If "Yes," complete Schedule J for such individual</i>	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? <i>If "Yes," complete Schedule J for such individual</i>	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? <i>If "Yes," complete Schedule J for such person</i>		X

Section B. Independent Contractors

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

(A) Name and business address	(B) Description of services	(C) Compensation
ANDREW MEYER 2834 GLADIOLUS LANE, DALLAS, TX 75233	OPERATIONAL CONSULTANT	337,935.
STAGECOACH DIGITAL 2038 NE DAVIS STREET, PORTLAND, OR 97232	MARKETING CONSULTANT	322,452.
AGENCY LANDSCAPE & PLANNING LLC 91 HARVEY STREET, CAMBRIDGE, MA 02140	LANDSCAPE ARCHITECT	250,625.
PRIME BUCHHOLZ LLC, 273 CORPORATE DRIVE #250, PORTSMOUTH, NH 03801	INVESTMENT CONSULTANTS	181,151.
CBIZ ADVISORS, LLC 53 STATE ST., 17TH FLOOR, BOSTON, MA 02109	AUDIT/TAX SERVICES	161,926.

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 11

SEE PART VII, SECTION A CONTINUATION SHEETS

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

(A) Name and title	(B) Average hours per week (list any hours for related organizations below line)	(C) Position (check all that apply)						(D) Reportable compensation from the organization (W-2/1099-MISC)	(E) Reportable compensation from related organizations (W-2/1099-MISC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual trustee or director	Institutional trustee	Officer	Key employee	Highest compensated employee	Former			
(27) JACOB HESTERMAN DIRECTOR	1.00 0.00	X						0.	0.	0.
(28) BRIAN HICKS DIRECTOR	1.00 0.00	X						0.	0.	0.
(29) ANNIE HOLLINGSWORTH DIRECTOR	1.00 0.00	X						0.	0.	0.
(30) LINDA JONES DIRECTOR	1.00 0.00	X						0.	0.	0.
(31) CANDACE LUN PLOTKIN DIRECTOR	1.00 0.00	X						0.	0.	0.
(32) BOB MURCHISON DIRECTOR	1.00 0.00	X						0.	0.	0.
(33) AL NIERENBERG DIRECTOR	1.00 0.00	X						0.	0.	0.
(34) MICHAEL PAPPONE DIRECTOR (UNTIL 10/24)	1.00 0.00	X						0.	0.	0.
(35) DAVID PHELAN DIRECTOR	1.00 0.50	X						0.	0.	0.
(36) THOMAS POUNDS DIRECTOR	1.00 0.00	X						0.	0.	0.
(37) PETER ROSENBLUM DIRECTOR	1.00 0.00	X						0.	0.	0.
(38) PATRICIA SPENCE DIRECTOR	1.00 0.00	X						0.	0.	0.
(39) MARCELO SUAREZ-OROZCO DIRECTOR (UNTIL 10/24)	1.00 0.00	X						0.	0.	0.
(40) SUZIE TAPSON DIRECTOR	1.00 0.00	X						0.	0.	0.
(41) RAND WENTWORTH DIRECTOR	1.00 0.00	X						0.	0.	0.
(42) HENRY WOOLSEY DIRECTOR (UNTIL 10/24)	1.00 0.00	X						0.	0.	0.
(43) DELPHINE ZURKIYA DIRECTOR	1.00 0.00	X						0.	0.	0.
Total to Part VII, Section A, line 1c										

Part VIII Statement of Revenue

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

			(A)	(B)	(C)	(D)
			Total revenue	Related or exempt function revenue	Unrelated business revenue	Revenue excluded from tax under sections 512 - 514
Contributions, Gifts, Grants and Other Similar Amounts	1 a	Federated campaigns	1a			
	b	Membership dues	1b	4,332,872.		
	c	Fundraising events	1c	28,575.		
	d	Related organizations	1d			
	e	Government grants (contributions)	1e	6,087,438.		
	f	All other contributions, gifts, grants, and similar amounts not included above	1f	26,110,075.		
	g	Noncash contributions included in lines 1a-1f	1g	\$ 2,125,078.		
	h	Total. Add lines 1a-1f		36,558,960.		
	Program Service Revenue	2 a	SANCTUARIES	Business Code		
			900099	10,825,005.	10825005.	
b						
c						
d						
e						
f		All other program service revenue				
g		Total. Add lines 2a-2f		10,825,005.		
Other Revenue	3	Investment income (including dividends, interest, and other similar amounts)		2,615,527.		2259915.
	4	Income from investment of tax-exempt bond proceeds				
	5	Royalties				
	6 a	Gross rents	(i) Real	285,530.		
			(ii) Personal			
	b	Less: rental expenses	6b	0.		
	c	Rental income or (loss)	6c	285,530.		
	d	Net rental income or (loss)		285,530.		285,530.
	7 a	Gross amount from sales of assets other than inventory	(i) Securities	61,835,836.		
			(ii) Other			
	b	Less: cost or other basis and sales expenses	7b	56,320,320.		
	c	Gain or (loss)	7c	5,515,516.		
	d	Net gain or (loss)		5,515,516.		5515516.
8 a	Gross income from fundraising events (not including \$ 28,575. of contributions reported on line 1c). See Part IV, line 18		84,604.			
b	Less: direct expenses	8b	13,515.			
c	Net income or (loss) from fundraising events		71,089.		71,089.	
9 a	Gross income from gaming activities. See Part IV, line 19		20,280.			
b	Less: direct expenses	9b	5,065.			
c	Net income or (loss) from gaming activities		15,215.		15,215.	
10 a	Gross sales of inventory, less returns and allowances		1,169,681.			
b	Less: cost of goods sold	10b	858,369.			
c	Net income or (loss) from sales of inventory		311,312.		311,312.	
Miscellaneous Revenue	11 a		Business Code			
	b					
	c					
	d	All other revenue				
	e	Total. Add lines 11a-11d				
	12	Total revenue. See instructions		56,198,154.	10825005.	355,612.

Part IX Statement of Functional Expenses

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

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

Do not include amounts reported on lines 6b, 7b, 8b, 9b, and 10b of Part VIII.	(A) Total expenses	(B) Program service expenses	(C) Management and general expenses	(D) Fundraising expenses
1 Grants and other assistance to domestic organizations and domestic governments. See Part IV, line 21	10,000.	10,000.		
2 Grants and other assistance to domestic individuals. See Part IV, line 22	736,757.	736,757.		
3 Grants and other assistance to foreign organizations, foreign governments, and foreign individuals. See Part IV, lines 15 and 16	389,250.	389,250.		
4 Benefits paid to or for members				
5 Compensation of current officers, directors, trustees, and key employees	1,111,434.		1,111,434.	
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	29,659,351.	25,234,228.	1,920,199.	2,504,924.
8 Pension plan accruals and contributions (include section 401(k) and 403(b) employer contributions)	1,577,132.	1,310,290.	151,443.	115,399.
9 Other employee benefits	3,858,271.	2,907,300.	534,468.	416,503.
10 Payroll taxes	2,383,559.	2,013,123.	193,244.	177,192.
11 Fees for services (nonemployees):				
a Management				
b Legal	102,388.	91,730.	10,658.	
c Accounting	128,116.		128,116.	
d Lobbying	120,000.	120,000.		
e Professional fundraising services. See Part IV, line 17	322,452.			322,452.
f Investment management fees	241,791.		241,791.	
g Other. (If line 11g amount exceeds 10% of line 25, column (A), amount, list line 11g expenses on Sch O.)	3,041,828.	2,549,652.	245,690.	246,486.
12 Advertising and promotion	147,158.	48,106.	125.	98,927.
13 Office expenses	220,848.	105,333.	108,852.	6,663.
14 Information technology	357,344.	294,310.	40,770.	22,264.
15 Royalties				
16 Occupancy	586,543.	552,898.	33,645.	
17 Travel	508,321.	483,409.	18,218.	6,694.
18 Payments of travel or entertainment expenses for any federal, state, or local public officials				
19 Conferences, conventions, and meetings	118,081.	109,294.	8,036.	751.
20 Interest	6,450.	2,788.	3,662.	
21 Payments to affiliates				
22 Depreciation, depletion, and amortization	3,575,772.	3,527,449.	23,301.	25,022.
23 Insurance	721,580.	642,717.	78,863.	
24 Other expenses. Itemize expenses not covered above. (List miscellaneous expenses on line 24e. If line 24e amount exceeds 10% of line 25, column (A), amount, list line 24e expenses on Schedule O.)				
a SERVICE CONTRACTS	1,058,150.	567,057.	263,248.	227,845.
b SUPPLIES	465,152.	454,755.	6,048.	4,349.
c PRINTING AND PUBLICATIO	345,086.	315,278.	8,207.	21,601.
d POSTAGE AND SHIPPING	344,385.	334,490.		9,895.
e All other expenses	1,793,874.	1,684,722.	48,140.	61,012.
25 Total functional expenses. Add lines 1 through 24e	53,931,073.	44,484,936.	5,178,158.	4,267,979.
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 <input type="checkbox"/> if following SOP 98-2 (ASC 958-720)				

Part X Balance Sheet

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

		(A)		(B)
		Beginning of year		End of year
Assets	1 Cash - non-interest-bearing	2,127,324.	1	4,866,188.
	2 Savings and temporary cash investments	27,754,967.	2	37,254,967.
	3 Pledges and grants receivable, net	18,279,628.	3	13,622,900.
	4 Accounts receivable, net	1,659,435.	4	1,767,076.
	5 Loans and other receivables from any current or former officer, director, trustee, key employee, creator or founder, substantial contributor, or 35% controlled entity or family member of any of these persons		5	
	6 Loans and other receivables from other disqualified persons (as defined under section 4958(f)(1)), and persons described in section 4958(c)(3)(B)		6	
	7 Notes and loans receivable, net		7	
	8 Inventories for sale or use	343,011.	8	514,471.
	9 Prepaid expenses and deferred charges	172,327.	9	315,747.
	10a Land, buildings, and equipment: cost or other basis. Complete Part VI of Schedule D	10a 162,243,306.		
	b Less: accumulated depreciation	10b 38,435,478.		
	11 Investments - publicly traded securities	122,557,486.	10c	123,807,828.
	12 Investments - other securities. See Part IV, line 11	77,184,101.	11	95,544,903.
	13 Investments - program-related. See Part IV, line 11	130,778,781.	12	124,279,502.
	14 Intangible assets		13	
	15 Other assets. See Part IV, line 11		14	
16 Total assets. Add lines 1 through 15 (must equal line 33)	380,857,060.	15		
16 Total assets. Add lines 1 through 15 (must equal line 33)	380,857,060.	16	401,973,582.	
Liabilities	17 Accounts payable and accrued expenses	4,284,927.	17	4,640,403.
	18 Grants payable		18	
	19 Deferred revenue	4,796,053.	19	5,279,874.
	20 Tax-exempt bond liabilities		20	
	21 Escrow or custodial account liability. Complete Part IV of Schedule D		21	
	22 Loans and other payables to any current or former officer, director, trustee, key employee, creator or founder, substantial contributor, or 35% controlled entity or family member of any of these persons		22	
	23 Secured mortgages and notes payable to unrelated third parties		23	
	24 Unsecured notes and loans payable to unrelated third parties		24	
	25 Other liabilities (including federal income tax, payables to related third parties, and other liabilities not included on lines 17-24). Complete Part X of Schedule D	3,266,309.	25	3,501,757.
	26 Total liabilities. Add lines 17 through 25	12,347,289.	26	13,422,034.
Net Assets or Fund Balances	Organizations that follow FASB ASC 958, check here <input checked="" type="checkbox"/> and complete lines 27, 28, 32, and 33.			
	27 Net assets without donor restrictions	101,448,117.	27	101,400,588.
	28 Net assets with donor restrictions	267,061,654.	28	287,150,960.
	Organizations that do not follow FASB ASC 958, check here <input type="checkbox"/> and complete lines 29 through 33.			
	29 Capital stock or trust principal, or current funds		29	
	30 Paid-in or capital surplus, or land, building, or equipment fund		30	
	31 Retained earnings, endowment, accumulated income, or other funds		31	
	32 Total net assets or fund balances	368,509,771.	32	388,551,548.
	33 Total liabilities and net assets/fund balances	380,857,060.	33	401,973,582.

Part XI Reconciliation of Net Assets

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

1	Total revenue (must equal Part VIII, column (A), line 12)	1	56,198,154.
2	Total expenses (must equal Part IX, column (A), line 25)	2	53,931,073.
3	Revenue less expenses. Subtract line 2 from line 1	3	2,267,081.
4	Net assets or fund balances at beginning of year (must equal Part X, line 32, column (A))	4	368,509,771.
5	Net unrealized gains (losses) on investments	5	17,525,114.
6	Donated services and use of facilities	6	
7	Investment expenses	7	
8	Prior period adjustments	8	
9	Other changes in net assets or fund balances (explain on Schedule O)	9	249,582.
10	Net assets or fund balances at end of year. Combine lines 3 through 9 (must equal Part X, line 32, column (B))	10	388,551,548.

Part XII Financial Statements and Reporting

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

		Yes	No
1	Accounting method used to prepare the Form 990: <input type="checkbox"/> Cash <input checked="" type="checkbox"/> Accrual <input type="checkbox"/> Other		
If the organization changed its method of accounting from a prior year or checked "Other," explain on Schedule O.			
2a	Were the organization's financial statements compiled or reviewed by an independent accountant?		X
If "Yes," check a box below to indicate whether the financial statements for the year were compiled or reviewed on a separate basis, consolidated basis, or both:			
<input type="checkbox"/> Separate basis <input type="checkbox"/> Consolidated basis <input type="checkbox"/> Both consolidated and separate basis			
b	Were the organization's financial statements audited by an independent accountant?	X	
If "Yes," check a box below to indicate whether the financial statements for the year were audited on a separate basis, consolidated basis, or both:			
<input type="checkbox"/> Separate basis <input checked="" type="checkbox"/> Consolidated basis <input type="checkbox"/> Both consolidated and separate basis			
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?	X	
If the organization changed either its oversight process or selection process during the tax year, explain on Schedule O.			
3a	As a result of a federal award, was the organization required to undergo an audit or audits as set forth in the Uniform Guidance, 2 C.F.R. Part 200, Subpart F?	X	
b	If "Yes," did the organization undergo the required audit or audits? If the organization did not undergo the required audit or audits, explain why on Schedule O and describe any steps taken to undergo such audits	X	

Form 990 (2024)

SCHEDULE A
(Form 990)

Department of the Treasury
Internal Revenue Service

Public Charity Status and Public Support

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

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

OMB No. 1545-0047

2024

Open to Public Inspection

Name of the organization MASSACHUSETTS AUDUBON SOCIETY, INC.	Employer identification number 04-2104702
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Part I Reason for Public Charity Status. (All organizations must complete this part.) See instructions.

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

- 1 A church, convention of churches, or association of churches described in **section 170(b)(1)(A)(i).**
- 2 A school described in **section 170(b)(1)(A)(ii).** (Attach Schedule E (Form 990).)
- 3 A hospital or a cooperative hospital service organization described in **section 170(b)(1)(A)(iii).**
- 4 A medical research organization operated in conjunction with a hospital described in **section 170(b)(1)(A)(iii).** Enter the hospital's name, city, and state: _____
- 5 An organization operated for the benefit of a college or university owned or operated by a governmental unit described in **section 170(b)(1)(A)(iv).** (Complete Part II.)
- 6 A federal, state, or local government or governmental unit described in **section 170(b)(1)(A)(v).**
- 7 An organization that normally receives a substantial part of its support from a governmental unit or from the general public described in **section 170(b)(1)(A)(vi).** (Complete Part II.)
- 8 A community trust described in **section 170(b)(1)(A)(vi).** (Complete Part II.)
- 9 An agricultural research organization described in **section 170(b)(1)(A)(ix)** operated in conjunction with a land-grant college or university or a non-land-grant college of agriculture (see instructions). Enter the name, city, and state of the college or university: _____
- 10 An organization that normally receives (1) more than 33 1/3% of its support from contributions, membership fees, and gross receipts from activities related to its exempt functions, subject to certain exceptions; and (2) no more than 33 1/3% of its support from gross investment income and unrelated business taxable income (less section 511 tax) from businesses acquired by the organization after June 30, 1975. See **section 509(a)(2).** (Complete Part III.)
- 11 An organization organized and operated exclusively to test for public safety. See **section 509(a)(4).**
- 12 An organization organized and operated exclusively for the benefit of, to perform the functions of, or to carry out the purposes of one or more publicly supported organizations described in **section 509(a)(1)** or **section 509(a)(2).** See **section 509(a)(3).** Check the box on lines 12a through 12d that describes the type of supporting organization and complete lines 12e, 12f, and 12g.
 - a **Type I.** A supporting organization operated, supervised, or controlled by its supported organization(s), typically by giving the supported organization(s) the power to regularly appoint or elect a majority of the directors or trustees of the supporting organization. **You must complete Part IV, Sections A and B.**
 - b **Type II.** A supporting organization supervised or controlled in connection with its supported organization(s), by having control or management of the supporting organization vested in the same persons that control or manage the supported organization(s). **You must complete Part IV, Sections A and C.**
 - c **Type III functionally integrated.** A supporting organization operated in connection with, and functionally integrated with, its supported organization(s) (see instructions). **You must complete Part IV, Sections A, D, and E.**
 - d **Type III non-functionally integrated.** A supporting organization operated in connection with its supported organization(s) that is not functionally integrated. The organization generally must satisfy a distribution requirement and an attentiveness requirement (see instructions). **You must complete Part IV, Sections A and D, and Part V.**
 - e Check this box if the organization received a written determination from the IRS that it is a Type I, Type II, Type III functionally integrated, or Type III non-functionally integrated supporting organization.
 - f Enter the number of supported organizations
- g Provide the following information about the supported organization(s).

(i) Name of supported organization	(ii) EIN	(iii) Type of organization (described on lines 1-10 above (see instructions))	(iv) Is the organization listed in your governing document?		(v) Amount of monetary support (see instructions)	(vi) Amount of other support (see instructions)
			Yes	No		
Total						

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

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

Section A. Public Support

Calendar year (or fiscal year beginning in)	(a) 2020	(b) 2021	(c) 2022	(d) 2023	(e) 2024	(f) Total
1 Gifts, grants, contributions, and membership fees received. (Do not include any "unusual grants.")	23422342.	28672847.	33972843.	55427294.	36558960.	178054286
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	23422342.	28672847.	33972843.	55427294.	36558960.	178054286
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)						23987186.
6 Public support. Subtract line 5 from line 4.						154067100

Section B. Total Support

Calendar year (or fiscal year beginning in)	(a) 2020	(b) 2021	(c) 2022	(d) 2023	(e) 2024	(f) Total
7 Amounts from line 4	23422342.	28672847.	33972843.	55427294.	36558960.	178054286
8 Gross income from interest, dividends, payments received on securities loans, rents, royalties, and income from similar sources	1081094.	1652964.	2684041.	3352410.	2545445.	11315954.
9 Net income from unrelated business activities, whether or not the business is regularly carried on	170,083.	15,072.		16,130.	326,301.	527,586.
10 Other income. Do not include gain or loss from the sale of capital assets (Explain in Part VI.)						
11 Total support. Add lines 7 through 10						189897826
12 Gross receipts from related activities, etc. (see instructions)					12 50,670,629.	
13 First 5 years. If the Form 990 is for the organization's first, second, third, fourth, or fifth tax year as a section 501(c)(3) organization, check this box and stop here						<input type="checkbox"/>

Section C. Computation of Public Support Percentage

14 Public support percentage for 2024 (line 6, column (f), divided by line 11, column (f))	14	81.13 %
15 Public support percentage from 2023 Schedule A, Part II, line 14	15	80.08 %
16a 33 1/3% support test - 2024. 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 - 2023. 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 - 2024. If the organization did not check a box on line 13, 16a, or 16b, and line 14 is 10% or more, and if the organization meets the facts-and-circumstances test, check this box and stop here. Explain in Part VI how the organization meets the facts-and-circumstances test. The organization qualifies as a publicly supported organization		<input type="checkbox"/>
b 10% -facts-and-circumstances test - 2023. If the organization did not check a box on line 13, 16a, 16b, or 17a, and line 15 is 10% or more, and if the organization meets the facts-and-circumstances test, check this box and stop here. Explain in Part VI how the organization meets the facts-and-circumstances test. The organization qualifies as a publicly supported organization		<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"/>

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

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

Section A. Public Support

Table with 7 columns: (a) 2020, (b) 2021, (c) 2022, (d) 2023, (e) 2024, (f) Total. Rows include: 1 Gifts, grants, contributions, and membership fees received; 2 Gross receipts from admissions; 3 Gross receipts from activities that are not an unrelated trade or business; 4 Tax revenues levied for the organization's benefit; 5 The value of services or facilities furnished by a governmental unit; 6 Total; 7a Amounts included on lines 1, 2, and 3 received from disqualified persons; 7b Amounts included on lines 2 and 3 received from other than disqualified persons; 8 Public support.

Section B. Total Support

Table with 7 columns: (a) 2020, (b) 2021, (c) 2022, (d) 2023, (e) 2024, (f) Total. Rows include: 9 Amounts from line 6; 10a Gross income from interest, dividends, payments received on securities loans, rents, royalties, and income from similar sources; 10b Unrelated business taxable income; 10c Add lines 10a and 10b; 11 Net income from unrelated business activities not included on line 10b; 12 Other income; 13 Total support.

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

Section C. Computation of Public Support Percentage

Table with 2 columns: Line number, Percentage. Row 15: Public support percentage for 2024 (line 8, column (f), divided by line 13, column (f)) 15 %; Row 16: Public support percentage from 2023 Schedule A, Part III, line 15 16 %

Section D. Computation of Investment Income Percentage

Table with 2 columns: Line number, Percentage. Row 17: Investment income percentage for 2024 (line 10c, column (f), divided by line 13, column (f)) 17 %; Row 18: Investment income percentage from 2023 Schedule A, Part III, line 17 18 %

19a 33 1/3% support tests - 2024. 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 - 2023. If the organization did not check a box on line 14 or line 19a, and line 16 is more than 33 1/3%, and line 18 is not more than 33 1/3%, check this box and stop here. The organization qualifies as a publicly supported organization

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

Part IV Supporting Organizations

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

Section A. All Supporting Organizations

	Yes	No
1 Are all of the organization's supported organizations listed by name in the organization's governing documents? <i>If "No," describe in Part VI how the supported organizations are designated. If designated by class or purpose, describe the designation. If historic and continuing relationship, explain.</i>		
2 Did the organization have any supported organization that does not have an IRS determination of status under section 509(a)(1) or (2)? <i>If "Yes," explain in Part VI how the organization determined that the supported organization was described in section 509(a)(1) or (2).</i>		
3a Did the organization have a supported organization described in section 501(c)(4), (5), or (6)? <i>If "Yes," answer lines 3b and 3c below.</i>		
b Did the organization confirm that each supported organization qualified under section 501(c)(4), (5), or (6) and satisfied the public support tests under section 509(a)(2)? <i>If "Yes," describe in Part VI when and how the organization made the determination.</i>		
c Did the organization ensure that all support to such organizations was used exclusively for section 170(c)(2)(B) purposes? <i>If "Yes," explain in Part VI what controls the organization put in place to ensure such use.</i>		
4a Was any supported organization not organized in the United States ("foreign supported organization")? <i>If "Yes," and if you checked box 12a or 12b in Part I, answer lines 4b and 4c below.</i>		
b Did the organization have ultimate control and discretion in deciding whether to make grants to the foreign supported organization? <i>If "Yes," describe in Part VI how the organization had such control and discretion despite being controlled or supervised by or in connection with its supported organizations.</i>		
c Did the organization support any foreign supported organization that does not have an IRS determination under sections 501(c)(3) and 509(a)(1) or (2)? <i>If "Yes," explain in Part VI what controls the organization used to ensure that all support to the foreign supported organization was used exclusively for section 170(c)(2)(B) purposes.</i>		
5a Did the organization add, substitute, or remove any supported organizations during the tax year? <i>If "Yes," answer lines 5b and 5c below (if applicable). Also, provide detail in Part VI, including (i) the names and EIN numbers of the supported organizations added, substituted, or removed; (ii) the reasons for each such action; (iii) the authority under the organization's organizing document authorizing such action; and (iv) how the action was accomplished (such as by amendment to the organizing document).</i>		
b Type I or Type II only. Was any added or substituted supported organization part of a class already designated in the organization's organizing document?		
c Substitutions only. Was the substitution the result of an event beyond the organization's control?		
6 Did the organization provide support (whether in the form of grants or the provision of services or facilities) to anyone other than (i) its supported organizations, (ii) individuals that are part of the charitable class benefited by one or more of its supported organizations, or (iii) other supporting organizations that also support or benefit one or more of the filing organization's supported organizations? <i>If "Yes," provide detail in Part VI.</i>		
7 Did the organization provide a grant, loan, compensation, or other similar payment to a substantial contributor (as defined in section 4958(c)(3)(C)), a family member of a substantial contributor, or a 35% controlled entity with regard to a substantial contributor? <i>If "Yes," complete Part I of Schedule L (Form 990).</i>		
8 Did the organization make a loan to a disqualified person (as defined in section 4958) not described on line 7? <i>If "Yes," complete Part I of Schedule L (Form 990).</i>		
9a Was the organization controlled directly or indirectly at any time during the tax year by one or more disqualified persons, as defined in section 4946 (other than foundation managers and organizations described in section 509(a)(1) or (2))? <i>If "Yes," provide detail in Part VI.</i>		
b Did one or more disqualified persons (as defined on line 9a) hold a controlling interest in any entity in which the supporting organization had an interest? <i>If "Yes," provide detail in Part VI.</i>		
c Did a disqualified person (as defined on line 9a) have an ownership interest in, or derive any personal benefit from, assets in which the supporting organization also had an interest? <i>If "Yes," provide detail in Part VI.</i>		
10a Was the organization subject to the excess business holdings rules of section 4943 because of section 4943(f) (regarding certain Type II supporting organizations, and all Type III non-functionally integrated supporting organizations)? <i>If "Yes," answer line 10b below.</i>		
b Did the organization have any excess business holdings in the tax year? <i>(Use Schedule C, Form 4720, to determine whether the organization had excess business holdings.)</i>		

Part IV Supporting Organizations (continued)

Table with 3 columns: Question, Yes, No. Row 11: Has the organization accepted a gift or contribution from any of the following persons? Sub-rows 11a, 11b, 11c.

Section B. Type I Supporting Organizations

Table with 3 columns: Question, Yes, No. Row 1: Did the governing body, members of the governing body, officers acting in their official capacity, or membership of one or more supported organizations have the power to regularly appoint or elect at least a majority of the organization's officers, directors, or trustees at all times during the tax year? Row 2: Did the organization operate for the benefit of any supported organization other than the supported organization(s) that operated, supervised, or controlled the supporting organization?

Section C. Type II Supporting Organizations

Table with 3 columns: Question, Yes, No. Row 1: Were a majority of the organization's directors or trustees during the tax year also a majority of the directors or trustees of each of the organization's supported organization(s)?

Section D. All Type III Supporting Organizations

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

Section E. Type III Functionally Integrated Supporting Organizations

Table with 3 columns: Question, Yes, No. Row 1: Check the box next to the method that the organization used to satisfy the Integral Part Test during the year (see instructions). Sub-rows a, b, c. Row 2: Activities Test. Answer lines 2a and 2b below. Sub-rows a, b. Row 3: Parent of Supported Organizations. Answer lines 3a and 3b below. Sub-rows a, b.

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

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

Section A - Adjusted Net Income		(A) Prior Year	(B) Current Year (optional)
1	Net short-term capital gain	1	
2	Recoveries of prior-year distributions	2	
3	Other gross income (see instructions)	3	
4	Add lines 1 through 3.	4	
5	Depreciation and depletion	5	
6	Portion of operating expenses paid or incurred for production or collection of gross income or for management, conservation, or maintenance of property held for production of income (see instructions)	6	
7	Other expenses (see instructions)	7	
8	Adjusted Net Income (subtract lines 5, 6, and 7 from line 4)	8	

Section B - Minimum Asset Amount		(A) Prior Year	(B) Current Year (optional)
1	Aggregate fair market value of all non-exempt-use assets (see instructions for short tax year or assets held for part of year):		
a	Average monthly value of securities	1a	
b	Average monthly cash balances	1b	
c	Fair market value of other non-exempt-use assets	1c	
d	Total (add lines 1a, 1b, and 1c)	1d	
e	Discount claimed for blockage or other factors (explain in detail in Part VI):		
2	Acquisition indebtedness applicable to non-exempt-use assets	2	
3	Subtract line 2 from line 1d.	3	
4	Cash deemed held for exempt use. Enter 0.015 of line 3 (for greater amount, see instructions).	4	
5	Net value of non-exempt-use assets (subtract line 4 from line 3)	5	
6	Multiply line 5 by 0.035.	6	
7	Recoveries of prior-year distributions	7	
8	Minimum Asset Amount (add line 7 to line 6)	8	

Section C - Distributable Amount			Current Year
1	Adjusted net income for prior year (from Section A, line 8, column A)	1	
2	Enter 0.85 of line 1.	2	
3	Minimum asset amount for prior year (from Section B, line 8, column A)	3	
4	Enter greater of line 2 or line 3.	4	
5	Income tax imposed in prior year	5	
6	Distributable Amount. Subtract line 5 from line 4, unless subject to emergency temporary reduction (see instructions).	6	
7	<input type="checkbox"/> Check here if the current year is the organization's first as a non-functionally integrated Type III supporting organization (see instructions).		

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

Section D - Distributions		Current Year
1	Amounts paid to supported organizations to accomplish exempt purposes	1
2	Amounts paid to perform activity that directly furthers exempt purposes of supported organizations, in excess of income from activity	2
3	Administrative expenses paid to accomplish exempt purposes of supported organizations	3
4	Amounts paid to acquire exempt-use assets	4
5	Qualified set-aside amounts (prior IRS approval required - <i>provide details in Part VI</i>)	5
6	Other distributions (describe in Part VI). See instructions.	6
7	Total annual distributions. Add lines 1 through 6.	7
8	Distributions to attentive supported organizations to which the organization is responsive (<i>provide details in Part VI</i>). See instructions.	8
9	Distributable amount for 2024 from Section C, line 6	9
10	Line 8 amount divided by line 9 amount	10

Section E - Distribution Allocations (see instructions)	(i) Excess Distributions	(ii) Underdistributions Pre-2024	(iii) Distributable Amount for 2024
1 Distributable amount for 2024 from Section C, line 6			
2 Underdistributions, if any, for years prior to 2024 (reasonable cause required - <i>explain in Part VI</i>). See instructions.			
3 Excess distributions carryover, if any, to 2024			
a From 2019			
b From 2020			
c From 2021			
d From 2022			
e From 2023			
f Total of lines 3a through 3e			
g Applied to under distributions of prior years			
h Applied to 2024 distributable amount			
i Carryover from 2019 not applied (see instructions)			
j Remainder. Subtract lines 3g, 3h, and 3i from line 3f.			
4 Distributions for 2024 from Section D, line 7: \$			
a Applied to underdistributions of prior years			
b Applied to 2024 distributable amount			
c Remainder. Subtract lines 4a and 4b from line 4.			
5 Remaining underdistributions for years prior to 2024, if any. Subtract lines 3g and 4a from line 2. For result greater than zero, <i>explain in Part VI</i> . See instructions.			
6 Remaining underdistributions for 2024. Subtract lines 3h and 4b from line 1. For result greater than zero, <i>explain in Part VI</i> . See instructions.			
7 Excess distributions carryover to 2025. Add lines 3j and 4c.			
8 Breakdown of line 7:			
a Excess from 2020			
b Excess from 2021			
c Excess from 2022			
d Excess from 2023			
e Excess from 2024			

Schedule A (Form 990) 2024

Part VI

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

Lined area for supplemental information.

SCHEDULE C
(Form 990)

Political Campaign and Lobbying Activities

OMB No. 1545-0047

2024

Open to Public Inspection

Department of the Treasury
Internal Revenue Service

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

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

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

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

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

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

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

Name of organization MASSACHUSETTS AUDUBON SOCIETY, INC.	Employer identification number (EIN) 04-2104702
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Part I-A Complete if the organization is exempt under section 501(c) or is a section 527 organization.

- 1 Provide a description of the organization's direct and indirect political campaign activities in Part IV.
- 2 Political campaign activity expenditures \$ _____
- 3 Volunteer hours for political campaign activities _____

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

- 1 Enter the amount of any excise tax incurred by the organization under section 4955 \$ _____
- 2 Enter the amount of any excise tax incurred by organization managers under section 4955 \$ _____
- 3 If the organization incurred a section 4955 tax, did it file Form 4720 for this year? Yes No
- 4a Was a correction made? Yes No
- b If "Yes," describe in Part IV.

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

- 1 Enter the amount directly expended by the filing organization for section 527 exempt function activities \$ _____
- 2 Enter the amount of the filing organization's funds contributed to other organizations for section 527 exempt function activities \$ _____
- 3 Total exempt function expenditures. Add lines 1 and 2. Enter here and on Form 1120-POL, line 17b \$ _____
- 4 Did the filing organization file **Form 1120-POL** for this year? Yes No
- 5 Enter the names, addresses, and EINs 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-.

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

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

Limits on Lobbying Expenditures (The term "expenditures" means amounts paid or incurred.)	(a) Filing organization's totals	(b) Affiliated group totals												
1a Total lobbying expenditures to influence public opinion (grassroots lobbying)	22,184.													
b Total lobbying expenditures to influence a legislative body (direct lobbying)	231,351.													
c Total lobbying expenditures (add lines 1a and 1b)	253,535.													
d Other exempt purpose expenditures	49,409,559.													
e Total exempt purpose expenditures (add lines 1c and 1d)	49,663,094.													
f Lobbying nontaxable amount. Enter the amount from the following table in both columns.	1,000,000.													
<table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="width: 30%;">IF the amount on line 1e, column (a) or (b), is:</th> <th>THEN 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:	THEN 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:	THEN the lobbying nontaxable amount is:													
not over \$500,000	20% of the amount on line 1e.													
over \$500,000 but not over \$1,000,000	\$100,000 plus 15% of the excess over \$500,000.													
over \$1,000,000 but not over \$1,500,000	\$175,000 plus 10% of the excess over \$1,000,000.													
over \$1,500,000 but not over \$17,000,000	\$225,000 plus 5% of the excess over \$1,500,000.													
over \$17,000,000	\$1,000,000.													
g Grassroots nontaxable amount (enter 25% of line 1f)	250,000.													
h Subtract line 1g from line 1a. If zero or less, enter -0-	0.													
i Subtract line 1f from line 1c. If zero or less, enter -0-	0.													
j If there is an amount other than zero on either line 1h or line 1i, did the organization file Form 4720 reporting section 4911 tax for this year?		<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 separate instructions for lines 2a through 2f.)

Lobbying Expenditures During 4-Year Averaging Period					
Calendar year (or fiscal year beginning in)	(a) 2021	(b) 2022	(c) 2023	(d) 2024	(e) Total
2a Lobbying nontaxable amount	1,000,000.	1,000,000.	1,000,000.	1,000,000.	4,000,000.
b Lobbying ceiling amount (150% of line 2a, column(e))					6,000,000.
c Total lobbying expenditures	207,318.	176,252.	201,921.	253,535.	839,026.
d Grassroots nontaxable amount	250,000.	250,000.	250,000.	250,000.	1,000,000.
e Grassroots ceiling amount (150% of line 2d, column (e))					1,500,000.
f Grassroots lobbying expenditures	8,105.	8,600.	18,177.	22,184.	57,066.

Schedule C (Form 990) 2024

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)).

Table with 3 columns: (a) Yes, (a) No, (b) Amount. Rows include: 1 During the year, did the filing organization attempt to influence foreign, national, state, or local legislation...; 2a Did the activities in line 1 cause the organization to not be described in section 501(c)(3)?; 2b If "Yes," enter the amount of any tax incurred under section 4912; 2c If "Yes," enter the amount of any tax incurred by organization managers under section 4912; 2d 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).

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

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."

Table with 3 columns: Question, Yes, No. Rows include: 1 Dues, assessments, and similar amounts from members; 2 Section 162(e) nondeductible lobbying and political expenditures (do not include amounts of political expenses for which the section 527(f) tax was paid); 3 Aggregate amount reported in section 6033(e)(1)(A) notices of nondeductible section 162(e) dues; 4 If notices were sent and the amount on line 2c exceeds the amount on line 3, what portion of the excess does the organization agree to carryover to the reasonable estimate of nondeductible lobbying and political expenditures next year?; 5 Taxable amount of lobbying and political expenditures. See instructions

Part IV Supplemental Information

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

Blank lines for providing supplemental information as required by the instructions.

SCHEDULE D
(Form 990)

(Rev. December 2024)

Department of the Treasury
Internal Revenue Service

Supplemental Financial Statements

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

Attach to Form 990.

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

OMB No. 1545-0047

**Open to Public
Inspection**

Name of the organization

MASSACHUSETTS AUDUBON SOCIETY, INC.

Employer identification number

04-2104702

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

	(a) Donor advised funds	(b) Funds and other accounts
1 Total number at end of year		
2 Aggregate value of contributions to (during year)		
3 Aggregate value of grants from (during year)		
4 Aggregate value at end of year		
5 Did the organization inform all donors and donor advisors in writing that the assets held in donor advised funds are the organization's property, subject to the organization's exclusive legal control?	<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" on Form 990, Part IV, line 7.

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

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

	Held at the End of the Tax Year
a Total number of conservation easements	2a 143
b Total acreage restricted by conservation easements	2b 8,905.00
c Number of conservation easements on a certified historic structure included on line 2a	2c 0
d Number of conservation easements included on line 2c acquired after July 25, 2006, and not on a historic structure listed in the National Register	2d 0

3 Number of conservation easements modified, transferred, released, extinguished, or terminated by the organization during the tax year 0

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

5 Does the organization have a written policy regarding the periodic monitoring, inspection, handling of violations, and enforcement of the conservation easements it holds? Yes No

6 Staff and volunteer hours devoted to monitoring, inspecting, handling of violations, and enforcing conservation easements during the year 3280

7 Amount of expenses incurred in monitoring, inspecting, handling of violations, and enforcing conservation easements during the year 120,384.

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

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

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

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

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

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

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

(ii) Assets included in Form 990, Part X \$ _____

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

a Revenue included on Form 990, Part VIII, line 1 \$ _____

b Assets included in Form 990, Part X \$ _____

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

Schedule D (Form 990) (Rev. 12-2024)

LHA 432051 01-02-25

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

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

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

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

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

	(a) Current year	(b) Prior year	(c) Two years back	(d) Three years back	(e) Four years back
1a Beginning of year balance	197,866,459.	184,805,816.	168,003,923.	191,096,698.	147,184,290.
b Contributions	4,769,736.	2,171,124.	6,223,274.	5,327,634.	3,455,064.
c Net investment earnings, gains, and losses	19,950,627.	19,457,175.	12,306,269.	-24,080,571.	50,662,215.
d Grants or scholarships			-5,163,451.		
e Other expenditures for facilities and programs	10,474,615.	8,332,791.	6,664,744.	4,339,838.	10,204,871.
f Administrative expenses	214,791.	234,865.	226,357.		
g End of year balance	211,897,416.	197,866,459.	184,805,816.	168,003,923.	191,096,698.

- 2 Provide the estimated percentage of the current year end balance (line 1g, column (a)) held as:
- a Board designated or quasi-endowment 9.7400 %
 - b Permanent endowment 40.6400 %
 - c Term endowment 49.6200 %
- The percentages on lines 2a, 2b, and 2c should equal 100%.
- 3a Are there endowment funds not in the possession of the organization that are held and administered for the organization by:
- | | Yes | No |
|--|-----|----|
| (i) Unrelated organizations? | X | |
| (ii) Related organizations? | | X |
| b If "Yes" on line 3a(ii), are the related organizations listed as required on Schedule R? | | |
- 4 Describe in Part XIII the intended uses of the organization's endowment funds.

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

Description of property	(a) Cost or other basis (investment)	(b) Cost or other basis (other)	(c) Accumulated depreciation	(d) Book value
1a Land		69,790,307.		69,790,307.
b Buildings		62,571,545.	35,156,577.	27,414,968.
c Leasehold improvements				
d Equipment		4,621,931.	3,278,901.	1,343,030.
e Other		25,259,523.		25,259,523.
Total. Add lines 1a through 1e. (Column (d) must equal Form 990, Part X, line 10c, column (B))				123,807,828.

Part VII Investments - Other Securities

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

(a) Description of security or category (including name of security)	(b) Book value	(c) Method of valuation: Cost or end-of-year market value
(1) Financial derivatives		
(2) Closely held equity interests		
(3) Other		
(A) LIMITED PARTNERSHIPS	25,492,173.	END-OF-YEAR MARKET VALUE
(B) DIRECT HEDGE FUNDS	38,132,159.	END-OF-YEAR MARKET VALUE
(C) COMMINGLED TRUST FUNDS	11,973,958.	END-OF-YEAR MARKET VALUE
(D) FUND OF FUNDS	48,557,286.	END-OF-YEAR MARKET VALUE
(E) MUTUAL FUNDS: LARGE CAP	123,926.	END-OF-YEAR MARKET VALUE
(F)		
(G)		
(H)		
Total. (Col. (b) must equal Form 990, Part X, line 12, col. (B))	124,279,502.	

Part VIII Investments - Program Related.

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

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

Part IX Other Assets

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

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

Part X Other Liabilities

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

1. (a) Description of liability	(b) Book value
(1) Federal income taxes	
(2) SPLIT-INTEREST AGREEMENT LIABILITIES	3,501,757.
(3)	
(4)	
(5)	
(6)	
(7)	
(8)	
(9)	
Total. (Column (b) must equal Form 990, Part X, line 25, col. (B))	3,501,757.

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

Part XI Reconciliation of Revenue per Audited Financial Statements With Revenue per Return
 Complete if the organization answered "Yes" on Form 990, Part IV, line 12a.

1	Total revenue, gains, and other support per audited financial statements		1	74,216,188.
2	Amounts included on line 1 but not on Form 990, Part VIII, line 12:			
a	Net unrealized gains (losses) on investments	2a	17,525,114.	
b	Donated services and use of facilities	2b		
c	Recoveries of prior year grants	2c		
d	Other (Describe in Part XIII.)	2d	492,920.	
e	Add lines 2a through 2d	2e		18,018,034.
3	Subtract line 2e from line 1	3		56,198,154.
4	Amounts included on Form 990, Part VIII, line 12, but not on line 1:			
a	Investment expenses not included on Form 990, Part VIII, line 7b	4a		
b	Other (Describe in Part XIII.)	4b		
c	Add lines 4a and 4b	4c		0.
5	Total revenue. Add lines 3 and 4c. (This must equal Form 990, Part I, line 12.)	5		56,198,154.

Part XII Reconciliation of Expenses per Audited Financial Statements With Expenses per Return
 Complete if the organization answered "Yes" on Form 990, Part IV, line 12a.

1	Total expenses and losses per audited financial statements		1	54,005,732.
2	Amounts included on line 1 but not on Form 990, Part IX, line 25:			
a	Donated services and use of facilities	2a		
b	Prior year adjustments	2b		
c	Other losses	2c		
d	Other (Describe in Part XIII.)	2d	74,659.	
e	Add lines 2a through 2d	2e		74,659.
3	Subtract line 2e from line 1	3		53,931,073.
4	Amounts included on Form 990, Part IX, line 25, but not on line 1:			
a	Investment expenses not included on Form 990, Part VIII, line 7b	4a		
b	Other (Describe in Part XIII.)	4b		
c	Add lines 4a and 4b	4c		0.
5	Total expenses. Add lines 3 and 4c. (This must equal Form 990, Part I, line 18.)	5		53,931,073.

Part XIII Supplemental Information

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

PART II, LINE 5:

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

PART II, LINE 9:

THE COST OF PURCHASING CONSERVATION RESTRICTIONS AND EASEMENTS IS CAPITALIZED.

PART III, LINE 1A:

MASS AUDUBON DOES NOT CAPITALIZE ITS FINE ARTS COLLECTION AS AN ASSET IN THE COMBINED STATEMENTS OF FINANCIAL POSITION. THE FINE ARTS COLLECTION INCLUDES ARTWORK HELD FOR EDUCATIONAL AND CURATORIAL PURPOSES. EACH OF THE ITEMS IS CATALOGED, PRESERVED AND CARED FOR, AND ACTIVITIES VERIFYING THEIR EXISTENCE AND ASSESSING THEIR CONDITION ARE PERFORMED CONTINUOUSLY. OCCASIONALLY, MASS AUDUBON WILL SELL OR DE-ACCESS CERTAIN PIECES. THE DE-ACCESSION PROCEEDS WILL BE UTILIZED AS DETERMINED BY THE BOARD OF DIRECTORS FOR FUTURE COLLECTION ACQUISITIONS UNLESS THE ORIGINAL DONOR HAS SPECIFIED A RESTRICTION ON THE DE-ACCESSION PROCEEDS. MASS AUDUBON HAS APPROXIMATELY 1,800 ITEMS CATALOGUED IN THE COLLECTION.

PART III, LINE 4:

MASS AUDUBON MAINTAINS A COLLECTION OF ARTWORKS DEPICTING BIRDS, OTHER

Part XIII Supplemental Information (continued)

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

PART V, LINE 4:

MASS AUDUBON USES INCOME FROM ITS ENDOWMENT FUNDS IN DIRECT FURTHERANCE OF ITS MISSION AND IN SUPPORT OF THE MANY SANCTUARIES AND ACTIVITIES FOR WHICH DONORS HAVE CREATED RESTRICTED ENDOWMENT FUNDS. APPROXIMATELY 17% OF MASS AUDUBON'S ANNUAL OPERATING BUDGET COMES FROM ENDOWMENT INCOME. FOR INSTANCE, MANY DONORS HAVE LEFT BEQUESTS TO ESTABLISH RESTRICTED ENDOWMENT FUNDS TO SUPPORT OPERATIONS AND ACTIVITIES AT SANCTUARY PROPERTIES WHICH THEY HAD PREVIOUSLY OWNED OR TO WHICH THEY WERE PARTICULARLY ATTACHED, AND OTHER DONORS HAVE ESTABLISHED ENDOWMENTS TO SUBSIDIZE CHILDREN FROM DISADVANTAGED BACKGROUNDS TO ATTEND MASS AUDUBON SUMMER CAMPS AND EDUCATIONAL PROGRAMS.

PART X, LINE 2:

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

PART XI, LINE 2D - OTHER ADJUSTMENTS:

FUNDRAISING AND GAMING EVENT EXPENSES	18,580.
REVENUES OF WHETSTONE WOOD TRUST FUND INCLUDED IN CONSOLIDATED FINANCIALS	224,758.
CHANGES IN SPLIT INTEREST AGREEMENTS	249,582.
TOTAL TO SCHEDULE D, PART XI, LINE 2D	492,920.

PART XII, LINE 2D - OTHER ADJUSTMENTS:

FUNDRAISING AND GAMING EVENT EXPENSES	18,580.
EXPENSES OF WHETSTONE WOOD TRUST FUND INCLUDED IN CONSOLIDATED FINANCIALS	56,079.
TOTAL TO SCHEDULE D, PART XII, LINE 2D	74,659.

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

1 (a) Name of organization	(b) IRS code section and EIN (if applicable)	(c) Region	(d) Purpose of grant	(e) Amount of cash grant	(f) Manner of cash disbursement	(g) Amount of noncash assistance	(h) Description of noncash assistance	(i) Method of valuation (book, FMV, appraisal, other)
		CENTRAL AMERICA AND THE CARIBBEAN	TROPICAL FOREST AND SAVANNAH WILDLIFE PROTECTION AND FIRE SUPPRESSION EFFORTS,	305,250.	WIRE TRANSFER	0.		
		CENTRAL AMERICA AND THE CARIBBEAN	MARINE AND TERRESTRIAL WILDLIFE PROTECTION IN PROTECTED AREAS IN	84,000.	WIRE TRANSFER	0.		

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

3 Enter total number of other organizations or entities 0

SEE PART V FOR COLUMN (D) DESCRIPTIONS

Part IV Foreign Forms

- 1 Was the organization a U.S. transferor of property to a foreign corporation during the tax year? *If "Yes," the organization may be required to file Form 926, Return by a U.S. Transferor of Property to a Foreign Corporation (see the Instructions for Form 926)* Yes No

- 2 Did the organization have an interest in a foreign trust during the tax year? *If "Yes," the organization may be required to separately file Form 3520, Annual Return To Report Transactions With Foreign Trusts and Receipt of Certain Foreign Gifts, and/or Form 3520-A, Annual Information Return of Foreign Trust With a U.S. Owner (see the Instructions for Forms 3520 and 3520-A; don't file with Form 990)* Yes No

- 3 Did the organization have an ownership interest in a foreign corporation during the tax year? *If "Yes," the organization may be required to file Form 5471, Information Return of U.S. Persons With Respect to Certain Foreign Corporations (see the 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 the 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 the Instructions for Form 8865)* Yes No

- 6 Did the organization have any operations in or related to any boycotting countries during the tax year? *If "Yes," the organization may be required to separately file Form 5713, International Boycott Report (see the Instructions for Form 5713; don't file with Form 990)* Yes No

Part V Supplemental Information

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

PART II, COLUMN (D):

REGION: CENTRAL AMERICA AND THE CARIBBEAN

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

REGION: CENTRAL AMERICA AND THE CARIBBEAN

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

PART I, LINE 2

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

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

		(a) Event #1	(b) Event #2	(c) Other events	(d) Total events	
		ARCADIA FOLK FEST	TALES OF THE NIGHT	11	(add col. (a) through col. (c))	
		(event type)	(event type)	(total number)		
Revenue	1	Gross receipts	50,593.	19,217.	43,369.	113,179.
	2	Less: Contributions	28,575.	0.	0.	28,575.
	3	Gross income (line 1 minus line 2)	22,018.	19,217.	43,369.	84,604.
Direct Expenses	4	Cash prizes				
	5	Noncash prizes				
	6	Rent/facility costs				
	7	Food and beverages	500.	775.	1,625.	2,900.
	8	Entertainment	2,000.		1,125.	3,125.
	9	Other direct expenses	1,000.	525.	5,965.	7,490.
	10	Direct expense summary. Add lines 4 through 9 in column (d)				13,515.
11	Net income summary. Subtract line 10 from line 3, column (d)				71,089.	

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

		(a) Bingo	(b) Pull tabs/instant bingo/progressive bingo	(c) Other gaming	(d) Total gaming (add col. (a) through col. (c))
Revenue	1	Gross revenue		20,280.	20,280.
Direct Expenses	2	Cash prizes		3,500.	3,500.
	3	Noncash prizes			
	4	Rent/facility costs			
	5	Other direct expenses		1,565.	1,565.
6	Volunteer labor	<input type="checkbox"/> Yes _____ % <input type="checkbox"/> No	<input type="checkbox"/> Yes _____ % <input type="checkbox"/> No	<input type="checkbox"/> Yes _____ % <input checked="" type="checkbox"/> No	
7	Direct expense summary. Add lines 2 through 5 in column (d)				5,065.
8	Net gaming income summary. Subtract line 7 from line 1, column (d)				15,215.

9 Enter the state(s) in which the organization conducts gaming activities: MA
 a Is the organization licensed to conduct gaming activities in each of these states? Yes No
 b If "No," explain: _____

10a Were any of the organization's gaming licenses revoked, suspended, or terminated during the tax year? Yes No
 b If "Yes," explain: _____

- 11 Does the organization conduct gaming activities with nonmembers? Yes No
- 12 Is the organization a grantor, beneficiary or trustee of a trust, or a member of a partnership or other entity formed to administer charitable gaming? Yes No
- 13 Indicate the percentage of gaming activity conducted in:

a The organization's facility	13a	.00	%
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 BRIANA WINGATE

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 the name and address of the third party:

Name _____

Address _____

16 Gaming manager information:

Name GINA PURTELL

Gaming manager compensation \$ 338.

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

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

(I) NAME OF FUNDRAISER: STAGE COACH DIGITAL

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

**SCHEDULE I
(Form 990)**

(Rev. December 2024)

Department of the Treasury
Internal Revenue Service

**Grants and Other Assistance to Organizations,
Governments, and Individuals in the United States**

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

Attach to Form 990.

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

OMB No. 1545-0047

**Open to Public
Inspection**

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

Part I General Information on Grants and Assistance

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

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

1 (a) Name and address of organization or government	(b) EIN	(c) IRC section (if applicable)	(d) Amount of cash grant	(e) Amount of noncash assistance	(f) Method of valuation (book, FMV, appraisal, other)	(g) Description of noncash assistance	(h) Purpose of grant or assistance
MASSACHUSETTS LAND TRUST COALITION 18 WOLBACH ROAD SUDBURY, MA 01776	27-2331022	501(C)(3)	10,000.	0.			CONFERENCE SPONSOR

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

3 Enter total number of other organizations listed in the line 1 table 0.

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

(a) Type of grant or assistance	(b) Number of recipients	(c) Amount of cash grant	(d) Amount of non-cash assistance	(e) Method of valuation (book, FMV, appraisal, other)	(f) Description of noncash assistance
CAMP AND PRESCHOOL SCHOLARSHIP FUND	2061	736,757.	0.		

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

PART I, LINE 2:

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

**SCHEDULE J
(Form 990)**

(Rev. December 2024)
Department of the Treasury
Internal Revenue Service

Compensation Information

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

OMB No. 1545-0047

Open to Public
Inspection

Name of the organization MASSACHUSETTS AUDUBON SOCIETY, INC.	Employer identification number 04-2104702
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Part I Questions Regarding Compensation

	Yes	No
1a Check the appropriate box(es) if the organization provided any of the following to or for a person listed on Form 990, Part VII, Section A, line 1a. Complete Part III to provide any relevant information regarding these items. <input type="checkbox"/> First-class or charter travel <input type="checkbox"/> Travel for companions <input type="checkbox"/> Tax indemnification and gross-up payments <input type="checkbox"/> Discretionary spending account <input type="checkbox"/> Housing allowance or residence for personal use <input type="checkbox"/> Payments for business use of personal residence <input type="checkbox"/> Health or social club dues or initiation fees <input type="checkbox"/> Personal services (such as maid, chauffeur, chef)		
b If any of the boxes on line 1a are checked, did the organization follow a written policy regarding payment or reimbursement or provision of all of the expenses described above? If "No," complete Part III to explain	1b	
2 Did the organization require substantiation prior to reimbursing or allowing expenses incurred by all directors, trustees, and officers, including the CEO/Executive Director, regarding the items checked on line 1a?	2	
3 Indicate which, if any, of the following the organization used to establish the compensation of the organization's CEO/Executive Director. Check all that apply. Do not check any boxes for methods used by a related organization to establish compensation of the CEO/Executive Director, but explain in Part III. <input checked="" type="checkbox"/> Compensation committee <input type="checkbox"/> Independent compensation consultant <input checked="" type="checkbox"/> Form 990 of other organizations <input checked="" type="checkbox"/> Written employment contract <input checked="" type="checkbox"/> Compensation survey or study <input checked="" type="checkbox"/> Approval by the board or compensation committee		
4 During the year, did any person listed on Form 990, Part VII, Section A, line 1a, with respect to the filing organization or a related organization: a Receive a severance payment or change-of-control payment?	4a	X
b Participate in or receive payment from a supplemental nonqualified retirement plan?	4b	X
c Participate in or receive payment from an equity-based compensation arrangement?	4c	X
If "Yes" to any of lines 4a-c, list the persons and provide the applicable amounts for each item in Part III.		
Only section 501(c)(3), 501(c)(4), and 501(c)(29) organizations must complete lines 5-9.		
5 For persons listed on Form 990, Part VII, Section A, line 1a, did the organization pay or accrue any compensation contingent on the revenues of: a The organization?	5a	X
b Any related organization?	5b	X
If "Yes" on line 5a or 5b, describe in Part III.		
6 For persons listed on Form 990, Part VII, Section A, line 1a, did the organization pay or accrue any compensation contingent on the net earnings of: a The organization?	6a	X
b Any related organization?	6b	X
If "Yes" on line 6a or 6b, describe in Part III.		
7 For persons listed on Form 990, Part VII, Section A, line 1a, did the organization provide any nonfixed payments not described on lines 5 and 6? If "Yes," describe in Part III	7	X
8 Were any amounts reported on Form 990, Part VII, paid or accrued pursuant to a contract that was subject to the initial contract exception described in Regulations section 53.4958-4(a)(3)? If "Yes," describe in Part III	8	X
9 If "Yes" on line 8, did the organization also follow the rebuttable presumption procedure described in Regulations section 53.4958-6(c)?	9	

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

Schedule J (Form 990) (Rev. 12-2024)

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

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

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

(A) Name and Title		(B) Breakdown of W-2 and/or 1099-MISC and/or 1099-NEC compensation			(C) Retirement and other deferred compensation	(D) Nontaxable benefits	(E) Total of columns (B)(i)-(D)	(F) Compensation in column (B) reported as deferred on prior Form 990
		(i) Base compensation	(ii) Bonus & incentive compensation	(iii) Other reportable compensation				
(1) DAVID J. O'NEILL PREIDENT	(i)	397,297.	60,000.	0.	27,438.	50,031.	534,766.	0.
	(ii)	0.	0.	0.	0.	0.	0.	0.
(2) VICTORIA J. JONES CHIEF DEVELOPMENT OFFICER	(i)	331,587.	25,000.	0.	17,829.	25,171.	399,587.	0.
	(ii)	0.	0.	0.	0.	0.	0.	0.
(3) BANCROFT POOR CFO/ASST. TREASURER	(i)	273,546.	25,000.	0.	23,884.	14,927.	337,357.	0.
	(ii)	0.	0.	0.	0.	0.	0.	0.
(4) JOCELYN FORBUSH CHIEF CONSERVATION OFFICER	(i)	272,867.	25,000.	0.	14,893.	22,235.	334,995.	0.
	(ii)	0.	0.	0.	0.	0.	0.	0.
(5) LAURIE ANNE MARDEN DEPUTY DIR., CAMPAIGN & DEVELOPMENT	(i)	230,604.	0.	0.	11,530.	11,530.	253,664.	0.
	(ii)	0.	0.	0.	0.	0.	0.	0.
(6) GAIL YEO VP OF WILDLIFE	(i)	199,744.	0.	11,841.	15,980.	10,579.	238,144.	0.
	(ii)	0.	0.	0.	0.	0.	0.	0.
(7) MICHELLE M. MANION VP FOR POLICY & ADVOCACY	(i)	204,767.	0.	0.	12,286.	17,580.	234,633.	0.
	(ii)	0.	0.	0.	0.	0.	0.	0.
(8) JAN O'NEIL (OFFICER UNTIL 6/24) DIR. OF MEMBERSHIP/ASST. TREAS.	(i)	167,906.	0.	0.	0.	0.	167,906.	0.
	(ii)	0.	0.	0.	0.	0.	0.	0.
	(i)							
	(ii)							
	(i)							
	(ii)							
	(i)							
	(ii)							
	(i)							
	(ii)							
	(i)							
	(ii)							
	(i)							
	(ii)							

Part III Supplemental Information

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

PART I, LINE 4A:

GAIL YEO RECEIVED A SEVERANCE PAYMENT OF \$11,841 IN CALENDAR 2024.

PART I, LINE 7:

DISCRETIONARY BONUSES WERE AWARDED TO THE PRESIDENT OF MASS AUDUBON AND SENIOR STAFF IN RECOGNITION OF PERFORMANCE IN FY 25 EXCEEDING EXPECTATIONS FOR THE YEAR.

**SCHEDULE M
(Form 990)**

Noncash Contributions

OMB No. 1545-0047

2024

Open to Public Inspection

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

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

Department of the Treasury
Internal Revenue Service

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

Part I Types of Property

	(a) Check if applicable	(b) Number of contributions or items contributed	(c) Noncash contribution amounts reported on Form 990, Part VIII, line 1g	(d) Method of determining noncash contribution amounts
1 Art - Works of art				
2 Art - Historical treasures				
3 Art - Fractional interests				
4 Books and publications				
5 Clothing and household goods	X		10,225.	AT NOMINAL AMOUNT
6 Cars and other vehicles				
7 Boats and planes				
8 Intellectual property				
9 Securities - Publicly traded	X	59	1,710,853.	FAIR MARKET VALUE
10 Securities - Closely held stock				
11 Securities - Partnership, LLC, or trust interests				
12 Securities - Miscellaneous				
13 Qualified conservation contribution - Historic structures				
14 Qualified conservation contribution - Other				
15 Real estate - Residential				
16 Real estate - Commercial				
17 Real estate - Other	X	6	404,000.	ASSESSOR'S VALUE
18 Collectibles				
19 Food inventory				
20 Drugs and medical supplies				
21 Taxidermy				
22 Historical artifacts				
23 Scientific specimens				
24 Archeological artifacts				
25 Other ()				
26 Other ()				
27 Other ()				
28 Other ()				

29 Number of Forms 8283 received by the organization during the tax year for contributions for which the organization completed Form 8283, Part V, Donee Acknowledgement **29** **1**

	Yes	No
30a During the year, did the organization receive by contribution any property reported on Part I, lines 1 through 28, that it must hold for at least 3 years from the date of the initial contribution, and which isn't required to be used for exempt purposes for the entire holding period?		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 nonstandard 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 didn't report an amount in column (c) for a type of property for which column (a) is checked, describe in Part II.		

For Paperwork Reduction Act Notice, see the Instructions for Form 990. Schedule M (Form 990) 2024

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

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

Lined area for supplemental information.

**SCHEDULE O
(Form 990)**

(Rev. December 2024)

Department of the Treasury
Internal Revenue Service

Supplemental Information to Form 990 or 990-EZ

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

Attach to Form 990 or Form 990-EZ.

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

OMB No. 1545-0047

**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:

RICH BIODIVERSITY OF MASSACHUSETTS. MASS AUDUBON ACTIVELY PURSUES BOTH DONATIONS AND PURCHASES OF ADDITIONAL CONSERVATION LAND AND IS THE LARGEST PRIVATE CONSERVATION LANDOWNER IN THE STATE. MASS AUDUBON ALSO ASSISTS OTHER LAND TRUSTS AND THE COMMONWEALTH OF MASSACHUSETTS IN ACQUIRING CONSERVATION LAND AND ESTIMATE THESE ASSISTS SINCE 2001 HAVE TOTALED MORE THAN 11,000 ACRES. AN ESTIMATED 601,000 VISITORS CAME TO ENJOY MASS AUDUBON PROPERTIES IN FY 2025.

MASS AUDUBON IS ALSO THE LARGEST NON-GOVERNMENTAL PROVIDER OF NATURE EDUCATION IN THE STATE. MASS AUDUBON DEVELOPS EDUCATIONAL MATERIALS AND ENVIRONMENTAL POLICY MATERIALS FOR STUDENTS, TEACHERS, LEGISLATORS, AND THE GENERAL PUBLIC. IN FY 2025, MASS AUDUBON TAUGHT NATURE PROGRAMS TO MORE THAN 126,000 CHILDREN AND ADULTS, ENROLLED MORE THAN 10,000 CHILDREN IN ITS SUMMER DAY AND RESIDENTIAL NATURE CAMPS, AND CONDUCTED SCIENCE/NATURE TRAINING FOR MORE THAN 2,300 TEACHERS. IN ADDITION, MASS AUDUBON WAS FORTUNATE TO HAVE MORE THAN 5,550 VOLUNTEERS CONTRIBUTE MORE THAN 88,994 HOURS OF SERVICE ACROSS THE STATE IN FY 2025.

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

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

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

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

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

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

KEY MASS AUDUBON ADVOCACY ACCOMPLISHMENTS IN FY 2025 INCLUDE:

1. MASSACHUSETTS GOVERNOR MAURA HEALEY SIGNED A SWEEPING CLIMATE AND ENERGY BILL INTO LAW FOR WHICH MASS AUDUBON HAD LOBBIED. THIS ACT PROMOTES A CLEAN ENERGY GRID, ADVANCES EQUITY, AND PROTECTS RATEPAYERS AND WILL PROVIDE MUCH-NEEDED REFORM TO THE STATE'S APPROACH TO SITING AND PERMITTING CLEAN ENERGY INFRASTRUCTURE. THIS IS A BIG STEP FORWARD FOR CLEAN ENERGY IN MASSACHUSETTS.

2. MASS AUDUBON LAUNCHED THE NATURE FOR MASSACHUSETTS COALITION, FIGHTING FOR AN INCREASE IN STATE INVESTMENTS FOR NATURE. THE CAMPAIGN

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

Schedule O (Form 990) (Rev. 12-2024)

LHA 432211 01-15-25

Name of the organization MASSACHUSETTS AUDUBON SOCIETY, INC.	Employer identification number 04-2104702
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KICKED OFF WITH A STATE HOUSE LAUNCH EVENT IN SUPPORT OF THE LEGISLATION, AN ACT PROVIDING NATURE FOR ALL.

3. MASS AUDUBON ALSO PARTICIPATED IN STATE ENERGY SITING REFORM PROCESSES, WITH THE GOAL OF SHIFTING INCENTIVES TO PUT MORE SOLAR PROJECTS ON BUILDINGS AND DEVELOPED AREAS, AND FEWER LARGE-SCALE PROJECTS IN FORESTS AND ON FARMS. THIS INCLUDED MASS AUDUBON'S APPOINTMENT TO THE STATE'S COMMISSION ON ENERGY INFRASTRUCTURE SITING AND PERMITTING.

4. MASS AUDUBON'S RESCUE RAPTORS CAMPAIGN TO CURB HARMFUL RODENT POISONS CONTINUES TO GROW, WITH OVER 90 COMMUNITIES NOW ORGANIZING AROUND THE ISSUE ACROSS THE STATE. 36 TOWNS AND CITIES HAVE REDUCED THE USE OF THESE POISONS (SGARS) ON MUNICIPAL PROPERTY, AND 18 HAVE FILED (OR WILL SOON FILE) HOME RULE PETITIONS TO REQUEST AUTHORITY TO RESTRICT SGARS ON PRIVATE PROPERTY. IN A VIRTUAL FORUM ATTENDED BY OVER 300 PEOPLE, MASS AUDUBON ALSO BROUGHT TOGETHER NEW ENGLAND'S LEADING POISON-FREE PEST CONTROL PROFESSIONALS TO DISCUSS HOW TO SAFELY MANAGE RODENT PROBLEMS.

5. MASS AUDUBON HAS ALSO LAUNCHED A CAMPAIGN WITH PARTNERS TO ACCELERATE RESTORATION OF WETLANDS ACROSS MASSACHUSETTS. MASSACHUSETTS SALT MARSHES, FRESHWATER WETLANDS, AND RIVERS NEED HELP TO REVERSE DAMAGE FROM PAST LAND USES AND PROVIDE RESILIENCE TO THE IMPACTS OF CLIMATE CHANGE, AND WE'RE FOCUSED ON ADVOCATING FOR BOTH LEGISLATIVE AND REGULATORY TACTICS TO MAKE THOSE CHANGES.
EXPENSES \$ 1,200,605. INCLUDING GRANTS OF \$ 0. REVENUE \$ 0.

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

MASS AUDUBON DOES NOT HAVE ANY STOCKHOLDERS BUT IT DOES HAVE MEMBERS. MEMBERSHIP IS OPEN TO ALL INDIVIDUALS WHO SHARE THE MISSION OF PROTECTING THE MASSACHUSETTS ENVIRONMENT AND WHO PAY THE REQUIRED MEMBERSHIP DUES. BASIC MEMBERSHIP COSTS IN FY 2024 WERE \$50 PER YEAR FOR AN INDIVIDUAL AND \$70 PER YEAR FOR A FAMILY. MASS AUDUBON CURRENTLY HAS APPROXIMATELY 160,000 MEMBERS AND SUPPORTERS. IN ADDITION TO LENDING THEIR SUPPORT TO IMPORTANT ENVIRONMENTAL EDUCATION, ADVOCACY, LAND PROTECTION AND WILDLIFE CONSERVATION EFFORTS, MEMBERS RECEIVE FREE ADMISSION TO ALL MASS AUDUBON WILDLIFE SANCTUARIES, DISCOUNTS TO MASS AUDUBON PROGRAMS, COURSES AND GIFT SHOPS, AND A ONE-YEAR SUBSCRIPTION TO THE MASS AUDUBON NEWSLETTER (EXPLORE).

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

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

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

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

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

A COPY OF THE FORM 990 WAS REVIEWED IN DETAIL BY THE MASS AUDUBON AUDIT COMMITTEE (A COMMITTEE ELECTED DIRECTLY BY THE MASS AUDUBON MEMBERSHIP EACH

Name of the organization MASSACHUSETTS AUDUBON SOCIETY, INC.	Employer identification number 04-2104702
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YEAR AT THE ANNUAL MEETING) AND WAS ALSO MADE AVAILABLE ELECTRONICALLY TO ALL MASS AUDUBON DIRECTORS FOR REVIEW AND COMMENT PRIOR TO FILING.

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

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

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

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

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

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

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

THE EXECUTIVE COMMITTEE WILL:

ENSURE THAT NO PART OF MASS AUDUBON'S NET EARNINGS INURE TO THE PRIVATE BENEFIT OF ANY INDIVIDUAL AND THAT ANY PAYMENT OF BENEFITS OR PERSONAL

Name of the organization MASSACHUSETTS AUDUBON SOCIETY, INC.	Employer identification number 04-2104702
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EXPENSES TO OR FOR THE BENEFIT OF SELECT INDIVIDUALS AND OTHER TRANSACTIONS POTENTIALLY BENEFITING ANY SUCH INDIVIDUALS ARE ANALYZED AND CAREFULLY APPROVED AS COMPENSATION FOR SERVICES TO MASS AUDUBON WITH THE BENEFITS TO THE INDIVIDUALS CLEARLY MEASURED AND CONSIDERED BY THE EXECUTIVE COMMITTEE.

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

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

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

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

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

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

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

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

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

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

FORM 990, PART VI, LINE 17, LIST OF STATES RECEIVING COPY OF FORM 990: CA, CT, DC, FL, MA, MD, NH, NJ, NY, OH, PA, RI, VA, WI, GA, MN, ME, NC, WA

**SCHEDULE R
(Form 990)**

(Rev. January 2025)

Department of the Treasury
Internal Revenue Service

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

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

OMB No. 1545-0047

**Open to Public
Inspection**

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

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

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

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

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

For Paperwork Reduction Act Notice, see the Instructions for Form 990. Schedule R (Form 990) (Rev. 1-2025)

SEE PART VII FOR CONTINUATIONS

Part V Transactions With Related Organizations. Complete if the organization answered "Yes" on Form 990, Part IV, line 34, 35b, or 36.

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

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
a Receipt of (i) interest, (ii) annuities, (iii) royalties, or (iv) rent from a controlled entity		X
b Gift, grant, or capital contribution to related organization(s)		X
c Gift, grant, or capital contribution from related organization(s)		X
d Loans or loan guarantees to or for related organization(s)		X
e Loans or loan guarantees by related organization(s)	X	
f Dividends from related organization(s)		X
g Sale of assets to related organization(s)		X
h Purchase of assets from related organization(s)		X
i Exchange of assets with related organization(s)		X
j Lease of facilities, equipment, or other assets to related organization(s)		X
k Lease of facilities, equipment, or other assets from related organization(s)		X
l Performance of services or membership or fundraising solicitations for related organization(s)		X
m Performance of services or membership or fundraising solicitations by related organization(s)		X
n Sharing of facilities, equipment, mailing lists, or other assets with related organization(s)		X
o Sharing of paid employees with related organization(s)	X	
p Reimbursement paid to related organization(s) for expenses		X
q Reimbursement paid by related organization(s) for expenses	X	
r Other transfer of cash or property to related organization(s)		X
s 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) Name of related organization	(b) Transaction type (a-s)	(c) Amount involved	(d) Method of determining amount involved
(1) WHETSTONE WOOD TRUST FUND	E	317,570.	FAIR VALUE
(2)			
(3)			
(4)			
(5)			
(6)			

Part VII Supplemental Information

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

PART II, IDENTIFICATION OF RELATED TAX-EXEMPT ORGANIZATIONS:

NAME, ADDRESS, AND EIN OF RELATED ORGANIZATION:

WHETSTONE WOOD TRUST FUND C/O MASSACHUSETTS AUDUBON SOCIETY

EIN: 30-0174595

C/O MASS AUDUBON 208 SOUTH GREAT ROAD

LINCOLN, MA 01773