

Return of Organization Exempt From Income Tax
Under section 501(c), 527, or 4947(a)(1) of the Internal Revenue Code (except private foundations)

2013

Open to Public Inspection

Department of the Treasury Internal Revenue Service

Do not enter Social Security numbers on this form as it may be made public.

Information about Form 990 and its instructions is at www.irs.gov/form990

A For the 2013 calendar year, or tax year beginning JUL 1, 2013 and ending JUN 30, 2014

Form header section containing: B Check if applicable; C Name of organization (MASSACHUSETTS AUDUBON SOCIETY, INC.); D Employer identification number (04-2104702); E Telephone number (781-259-9500); F Name and address of principal officer (HENRY G. TEPPER); G Gross receipts (\$49,982,401); H(a) Is this a group return?; H(b) Are all subordinates included?; H(c) Group exemption number; I Tax-exempt status; J Website; K Form of organization; L Year of formation; M State of legal domicile.

Part I Summary

Table with 3 columns: Description, Prior Year, Current Year. Rows include: 1-7a Activities & 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.

Signature block section containing: Sign Here (Signature of officer: HENRY G. TEPPER, PRESIDENT); Paid Preparer Use Only (Preparer: JOHN BUCKLEY, CPA; Firm: ALEXANDER, ARONSON, FINNING & CO., P.C.); Date: 11/11/14; PTIN: P00830631; Firm's EIN: 04-2571780; Phone no: 508-366-9100

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, AND HABITAT STEWARDSHIP.

2 Did the organization undertake any significant program services during the year which were not listed on the prior Form 990 or 990-EZ? [] Yes [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 \$ 16,818,445. including grants of \$ 191,441.) (Revenue \$ 7,145,149.) ENVIRONMENTAL EDUCATION AND WILDLIFE SANCTUARY STEWARDSHIP: MASS AUDUBON MAINTAINS 25 FIELD OFFICES AND STAFFED WILDLIFE SANCTUARIES (INCLUDING 19 SANCTUARIES WITH NATURE CENTERS) AND AN ADDITIONAL 35 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, 2014, MASS AUDUBON PROTECTS 35,489 ACRES OF OPEN SPACE IN MASSACHUSETTS, OWNING APPROXIMATELY 30,158 ACRES IN FEE AND PROTECTING THE REMAINDER WITH CONSERVATION EASEMENTS. THESE DIVERSE PROTECTED HABITATS RANGE FROM THE BERKSHIRES TO CAPE COD AND THE ISLANDS AND HELP PRESERVE THE BIODIVERSITY OF MASSACHUSETTS. MASS AUDUBON ACTIVELY

4b (Code:) (Expenses \$ 2,401,504. including grants of \$) (Revenue \$ 43,827.) MEMBER SERVICES: IN ADDITION TO THE MEMBER SERVICES PROVIDED BY THE NETWORK OF SANCTUARIES REFERENCED IN PROGRAM SERVICE ONE, MASS AUDUBON PRODUCES A NATURE MAGAZINE THREE TIMES PER YEAR FOR MEMBERS (SANCTUARY), A NEWSLETTER THREE TIMES PER YEAR FOR MEMBERS (CONNECTIONS), A COMPREHENSIVE ANNUAL REPORT, PROMOTIONAL MATERIALS, AND PUBLICATIONS TO INCREASE PUBLIC AWARENESS OF WILDLIFE, NATURE, AND ENVIRONMENTAL ISSUES. FOR EXAMPLE, IN FY 2014 MASS AUDUBON UPDATED FOR PUBLICATION THE FIFTH EDITION OF THE DEFINITIVE REPORT ENTITLED LOSING GROUND WHICH CALCULATES AND ANALYZES THE CAUSES ASSOCIATED WITH THE LOSS OF OPEN SPACE IN MASSACHUSETTS, LAST PUBLISHED IN FY 2009. ALSO IN FY 2014, MASS AUDUBON PUBLISHED THE SECOND STATE-WIDE BREEDING BIRD ATLAS DETAILING CHANGES IN BREEDING BIRDS IN THE STATE SINCE THE DATA

4c (Code:) (Expenses \$ 606,095. including grants of \$) (Revenue \$) CONSERVATION SCIENCE AND LAND PROTECTION: MASS AUDUBON UTILIZES AND DEVELOPS SCIENTIFIC KNOWLEDGE TO SUPPORT A LONGSTANDING TRADITION AS A SCIENCE-BASED ORGANIZATION FOR ITS EDUCATION, LAND PROTECTION, ADVOCACY AND STEWARDSHIP ACTIVITIES. CURRENT RESEARCH AND/OR ECOLOGICAL MANAGEMENT WORK FOCUSES ON THE PROTECTION AND STEWARDSHIP OF SELECTED MASSACHUSETTS HABITATS SUCH AS GRASSLANDS, COASTAL HEATHLANDS AND SALT MARSHES. IN ADDITION, STATEWIDE MONITORING OF KEY GROUPS OF ORGANISMS LIKE BIRDS, AMPHIBIANS, INVERTEBRATES AND PLANTS CONTINUES ACROSS THE STATE IN ORDER TO PROVIDE AN IMPORTANT BASELINE TO EVALUATE CHANGING ENVIRONMENTAL CONDITIONS ASSOCIATED WITH CLIMATE CHANGE AND LAND DEVELOPMENT. MASS AUDUBON HAS ALSO DEVELOPED AND IMPLEMENTS AN INVASIVE SPECIES MANAGEMENT STRATEGY TO PROTECT THE INTEGRITY OF ITS

4d Other program services (Describe in Schedule O.) (Expenses \$ 470,858. including grants of \$) (Revenue \$ 19.)

4e Total program service expenses 20,296,902.

Part IV Checklist of Required Schedules

		Yes	No
1	Is the organization described in section 501(c)(3) or 4947(a)(1) (other than a private foundation)? <i>If "Yes," complete Schedule A</i>	X	
2	Is the organization required to complete <i>Schedule B, Schedule of Contributors</i> ?	X	
3	Did the organization engage in direct or indirect political campaign activities on behalf of or in opposition to candidates for public office? <i>If "Yes," complete Schedule C, Part I</i>		X
4	Section 501(c)(3) organizations. Did the organization engage in lobbying activities, or have a section 501(h) election in effect during the tax year? <i>If "Yes," complete Schedule C, Part II</i>	X	
5	Is the organization a section 501(c)(4), 501(c)(5), or 501(c)(6) organization that receives membership dues, assessments, or similar amounts as defined in Revenue Procedure 98-19? <i>If "Yes," complete Schedule C, Part III</i>		X
6	Did the organization maintain any donor advised funds or any similar funds or accounts for which donors have the right to provide advice on the distribution or investment of amounts in such funds or accounts? <i>If "Yes," complete Schedule D, Part I</i>		X
7	Did the organization receive or hold a conservation easement, including easements to preserve open space, the environment, historic land areas, or historic structures? <i>If "Yes," complete Schedule D, Part II</i>	X	
8	Did the organization maintain collections of works of art, historical treasures, or other similar assets? <i>If "Yes," complete Schedule D, Part III</i>	X	
9	Did the organization report an amount in Part X, line 21, for escrow or custodial account liability; serve as a custodian for amounts not listed in Part X; or provide credit counseling, debt management, credit repair, or debt negotiation services? <i>If "Yes," complete Schedule D, Part IV</i>		X
10	Did the organization, directly or through a related organization, hold assets in temporarily restricted endowments, permanent endowments, or quasi-endowments? <i>If "Yes," complete Schedule D, Part V</i>	X	
11	If the organization's answer to any of the following questions is "Yes," then complete Schedule D, Parts VI, VII, VIII, IX, or X as applicable.		
a	Did the organization report an amount for land, buildings, and equipment in Part X, line 10? <i>If "Yes," complete Schedule D, Part VI</i>	X	
b	Did the organization report an amount for investments - other securities in Part X, line 12 that is 5% or more of its total assets reported in Part X, line 16? <i>If "Yes," complete Schedule D, Part VII</i>	X	
c	Did the organization report an amount for investments - program related in Part X, line 13 that is 5% or more of its total assets reported in Part X, line 16? <i>If "Yes," complete Schedule D, Part VIII</i>		X
d	Did the organization report an amount for other assets in Part X, line 15 that is 5% or more of its total assets reported in Part X, line 16? <i>If "Yes," complete Schedule D, Part IX</i>		X
e	Did the organization report an amount for other liabilities in Part X, line 25? <i>If "Yes," complete Schedule D, Part X</i>	X	
f	Did the organization's separate or consolidated financial statements for the tax year include a footnote that addresses the organization's liability for uncertain tax positions under FIN 48 (ASC 740)? <i>If "Yes," complete Schedule D, Part X</i>	X	
12a	Did the organization obtain separate, independent audited financial statements for the tax year? <i>If "Yes," complete Schedule D, Parts XI and XII</i>	X	
b	Was the organization included in consolidated, independent audited financial statements for the tax year? <i>If "Yes," and if the organization answered "No" to line 12a, then completing Schedule D, Parts XI and XII is optional</i>		X
13	Is the organization a school described in section 170(b)(1)(A)(ii)? <i>If "Yes," complete Schedule E</i>		X
14a	Did the organization maintain an office, employees, or agents outside of the United States?		X
b	Did the organization have aggregate revenues or expenses of more than \$10,000 from grantmaking, fundraising, business, investment, and program service activities outside the United States, or aggregate foreign investments valued at \$100,000 or more? <i>If "Yes," complete Schedule F, Parts I and IV</i>	X	
15	Did the organization report on Part IX, column (A), line 3, more than \$5,000 of grants or other assistance to or for any foreign organization? <i>If "Yes," complete Schedule F, Parts II and IV</i>	X	
16	Did the organization report on Part IX, column (A), line 3, more than \$5,000 of aggregate grants or other assistance to or for foreign individuals? <i>If "Yes," complete Schedule F, Parts III and IV</i>		X
17	Did the organization report a total of more than \$15,000 of expenses for professional fundraising services on Part IX, column (A), lines 6 and 11e? <i>If "Yes," complete Schedule G, Part I</i>	X	
18	Did the organization report more than \$15,000 total of fundraising event gross income and contributions on Part VIII, lines 1c and 8a? <i>If "Yes," complete Schedule G, Part II</i>	X	
19	Did the organization report more than \$15,000 of gross income from gaming activities on Part VIII, line 9a? <i>If "Yes," complete Schedule G, Part III</i>	X	
20a	Did the organization operate one or more hospital facilities? <i>If "Yes," complete Schedule H</i>		X
b	If "Yes" to line 20a, did the organization attach a copy of its audited financial statements to this return?		

Part IV Checklist of Required Schedules (continued)

		Yes	No
21	Did the organization report more than \$5,000 of grants or other assistance to any domestic organization or government on Part IX, column (A), line 1? <i>If "Yes," complete Schedule I, Parts I and II</i>		X
22	Did the organization report more than \$5,000 of grants or other assistance to individuals in the United States on Part IX, column (A), line 2? <i>If "Yes," complete Schedule I, Parts I and III</i>	X	
23	Did the organization answer "Yes" to Part VII, Section A, line 3, 4, or 5 about compensation of the organization's current and former officers, directors, trustees, key employees, and highest compensated employees? <i>If "Yes," complete Schedule J</i>	X	
24a	Did the organization have a tax-exempt bond issue with an outstanding principal amount of more than \$100,000 as of the last day of the year, that was issued after December 31, 2002? <i>If "Yes," answer lines 24b through 24d and complete Schedule K. If "No," go to line 25a</i>		X
b	Did the organization invest any proceeds of tax-exempt bonds beyond a temporary period exception?		
24b			
c	Did the organization maintain an escrow account other than a refunding escrow at any time during the year to defease any tax-exempt bonds?		
24c			
d	Did the organization act as an "on behalf of" issuer for bonds outstanding at any time during the year?		
24d			
25a	Section 501(c)(3) and 501(c)(4) organizations. Did the organization engage in an excess benefit transaction with a disqualified person during the year? <i>If "Yes," complete Schedule L, Part I</i>		X
b	Is the organization aware that it engaged in an excess benefit transaction with a disqualified person in a prior year, and that the transaction has not been reported on any of the organization's prior Forms 990 or 990-EZ? <i>If "Yes," complete Schedule L, Part I</i>		X
25b			X
26	Did the organization report any amount on Part X, line 5, 6, or 22 for receivables from or payables to any current or former officers, directors, trustees, key employees, highest compensated employees, or disqualified persons? If so, complete Schedule L, Part II		X
27	Did the organization provide a grant or other assistance to an officer, director, trustee, key employee, substantial contributor or employee thereof, a grant selection committee member, or to a 35% controlled entity or family member of any of these persons? <i>If "Yes," complete Schedule L, Part III</i>		X
28	Was the organization a party to a business transaction with one of the following parties (see Schedule L, Part IV instructions for applicable filing thresholds, conditions, and exceptions):		
a	A current or former officer, director, trustee, or key employee? <i>If "Yes," complete Schedule L, Part IV</i>	X	
28a		X	
b	A family member of a current or former officer, director, trustee, or key employee? <i>If "Yes," complete Schedule L, Part IV</i>	X	
28b		X	
c	An entity of which a current or former officer, director, trustee, or key employee (or a family member thereof) was an officer, director, trustee, or direct or indirect owner? <i>If "Yes," complete Schedule L, Part IV</i>	X	
28c		X	
29	Did the organization receive more than \$25,000 in non-cash contributions? <i>If "Yes," complete Schedule M</i>	X	
29		X	
30	Did the organization receive contributions of art, historical treasures, or other similar assets, or qualified conservation contributions? <i>If "Yes," complete Schedule M</i>	X	
30		X	
31	Did the organization liquidate, terminate, or dissolve and cease operations? <i>If "Yes," complete Schedule N, Part I</i>		X
31			X
32	Did the organization sell, exchange, dispose of, or transfer more than 25% of its net assets? <i>If "Yes," complete Schedule N, Part II</i>		X
32			X
33	Did the organization own 100% of an entity disregarded as separate from the organization under Regulations sections 301.7701-2 and 301.7701-3? <i>If "Yes," complete Schedule R, Part I</i>		X
33			X
34	Was the organization related to any tax-exempt or taxable entity? <i>If "Yes," complete Schedule R, Part II, III, or IV, and Part V, line 1</i>	X	
34		X	
35a	Did the organization have a controlled entity within the meaning of section 512(b)(13)?		X
35a			X
b	If "Yes" to line 35a, did the organization receive any payment from or engage in any transaction with a controlled entity within the meaning of section 512(b)(13)? <i>If "Yes," complete Schedule R, Part V, line 2</i>		
35b			
36	Section 501(c)(3) organizations. Did the organization make any transfers to an exempt non-charitable related organization? <i>If "Yes," complete Schedule R, Part V, line 2</i>		X
36			X
37	Did the organization conduct more than 5% of its activities through an entity that is not a related organization and that is treated as a partnership for federal income tax purposes? <i>If "Yes," complete Schedule R, Part VI</i>		X
37			X
38	Did the organization complete Schedule O and provide explanations in Schedule O for Part VI, lines 11b and 19?	X	
38		X	

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

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

Input box for Schedule O

Main table with columns for question number, description, and Yes/No responses. Includes rows 1a-1c, 2a-2b, 3a-3b, 4a-4a, 5a-5c, 6a-6b, 7, 7a-7h, 8, 9, 9a-9b, 10, 10a-10b, 11, 11a-11b, 12a, 12b, 13, 13a-13c, 14a, 14b.

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

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

Section A. Governing Body and Management

		Yes	No
1a	Enter the number of voting members of the governing body at the end of the tax year If there are material differences in voting rights among members of the governing body, or if the governing body delegated broad authority to an executive committee or similar committee, explain in Schedule O.		
	26		
1b	Enter the number of voting members included in line 1a, above, who are independent		
	26		
2	Did any officer, director, trustee, or key employee have a family relationship or a business relationship with any other officer, director, trustee, or key employee?		X
3	Did the organization delegate control over management duties customarily performed by or under the direct supervision of officers, directors, or trustees, or key employees to a management company or other person?		X
4	Did the organization make any significant changes to its governing documents since the prior Form 990 was filed?		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:		
8a	The governing body?	X	
8b	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 in Schedule O		X

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

		Yes	No
10a	Did the organization have local chapters, branches, or affiliates?	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 in Schedule O the process, if any, used by the organization to review this Form 990.		
12a	Did the organization have a written conflict of interest policy? If "No," go to line 13	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 in 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?		
15a	The organization's CEO, Executive Director, or top management official	X	
15b	Other officers or key employees of the organization	X	
	If "Yes" to line 15a or 15b, describe the process in Schedule O (see instructions).		
16a	Did the organization invest in, contribute assets to, or participate in a joint venture or similar arrangement with a taxable entity during the year?		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 **MA, NH**
- 18** Section 6104 requires an organization to make its Forms 1023 (or 1024 if applicable), 990, and 990-T (Section 501(c)(3)s only) available for public inspection. Indicate how you made these available. Check all that apply.
 Own website Another's website Upon request Other (explain in Schedule O)
- 19** Describe in Schedule O whether (and if so, how), the organization made its governing documents, conflict of interest policy, and financial statements available to the public during the tax year.
- 20** State the name, physical address, and telephone number of the person who possesses the books and records of the organization: **BANCROFT POOR - MASSACHUSETTS AUDUBON SOCIETY - 781-259-9500**
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 instructions for definition of "key employee."
- List the organization's five **current** highest compensated employees (other than an officer, director, trustee, or key employee) who received reportable compensation (Box 5 of Form W-2 and/or Box 7 of Form 1099-MISC) of more than \$100,000 from the organization and any related organizations.
- List all of the organization's **former** officers, key employees, and highest compensated employees who received more than \$100,000 of reportable compensation from the organization and any related organizations.
- List all of the organization's **former directors or trustees** that received, in the capacity as a former director or trustee of the organization, more than \$10,000 of reportable compensation from the organization and any related organizations.

List persons in the following order: individual trustees or directors; institutional trustees; officers; key employees; highest compensated employees; and former such persons.

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

(A) 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)	(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			
(1) ROBERT BALL DIRECTOR	1.00	X					0.	0.	0.	
(2) WALTER BIRD DIRECTOR	1.00	X					0.	0.	0.	
(3) CATHERINE CAMPBELL DIRECTOR	1.00	X					0.	0.	0.	
(4) JARED CHASE CHAIRMAN/ DIRECTOR	5.00	X		X			0.	0.	0.	
(5) RICHARD S. CHUTE DIRECTOR	1.00	X					0.	0.	0.	
(6) DONALD COOPER DIRECTOR	1.00	X					0.	0.	0.	
(7) PAULA CORTES DIRECTOR	1.00	X					0.	0.	0.	
(8) NICHOLAS D'ARBELOFF DIRECTOR	1.00	X					0.	0.	0.	
(9) BIRGITTA DICKERSON DIRECTOR	1.00	X					0.	0.	0.	
(10) NINA DOGGETT DIRECTOR	1.00	X					0.	0.	0.	
(11) SCOTT EDWARDS DIRECTOR	1.00	X					0.	0.	0.	
(12) NORA F. HUVELLE VICE CHAIR/DIRECTOR	3.00	X		X			0.	0.	0.	
(13) CHRISTOPHER KLEM VICE CHAIR/DIRECTOR	3.00	X		X			0.	0.	0.	
(14) ERIK KNUTZEN DIRECTOR	1.00	X					0.	0.	0.	
(15) BETH KRESSLEY GOLDSTEIN DIRECTOR	1.00	X					0.	0.	0.	
(16) VIRGINIA LAWRENCE DIRECTOR	1.00	X					0.	0.	0.	
(17) ALLEGRA LOWITT DIRECTOR	1.00	X					0.	0.	0.	

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

(A) Name and title	(B) Average hours per week (list any hours for related organizations below line)	(C) Position (do not check more than one box, unless person is both an officer and a director/trustee)						(D) Reportable compensation from the organization (W-2/1099-MISC)	(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			
(18) WILLIAM MADAR DIRECTOR	1.00	X					0.	0.	0.	
(19) KEVIN MCLELLAN DIRECTOR	1.00	X					0.	0.	0.	
(20) DEBORAH MILLER DIRECTOR	1.00	X					0.	0.	0.	
(21) HELEN POUNDS DIRECTOR	1.00	X					0.	0.	0.	
(22) JAMES SAALFIELD DIRECTOR	1.00	X					0.	0.	0.	
(23) ANNE SNYDER DIRECTOR	1.00	X					0.	0.	0.	
(24) JAMES SPERLING TREASURER/DIRECTOR	3.00	X		X			0.	0.	0.	
(25) DAVID STRAUS DIRECTOR	1.00	X					0.	0.	0.	
(26) ROSAMOND VAULE DIRECTOR	1.00	X					0.	0.	0.	
1b Sub-total							0.	0.	0.	
c Total from continuation sheets to Part VII, Section A							1,020,919.	0.	63,960.	
d Total (add lines 1b and 1c)							1,020,919.	0.	63,960.	

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 **5**

	Yes	No
3 Did the organization list any former officer, director, or trustee, key employee, or highest compensated employee on line 1a? If "Yes," complete Schedule J for such individual	X	
4 For any individual listed on line 1a, is the sum of reportable compensation and other compensation from the organization and related organizations greater than \$150,000? If "Yes," complete Schedule J for such individual	X	
5 Did any person listed on line 1a receive or accrue compensation from any unrelated organization or individual for services rendered to the organization? If "Yes," complete Schedule J for such person		X

Section B. Independent Contractors

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

(A) Name and business address	(B) Description of services	(C) Compensation
J.K. SCANLAN COMPANY, INC., 15 RESEARCH ROAD, EAST FALMOUTH, MA 02536-4440	CONSTRUCTION CONTRACTOR	1,170,045.
ALLSOPP DESIGN, INC., 587 BAY ROAD, PO BOX 138, HAMILTON, MA 01936	CONSTRUCTION CONTRACTOR	185,388.
STANTEC CONSULTING SERVICES, INC., 226 CAUSEWAY STREET, 6TH FLOOR, BOSTON, MA	CONSTRUCTION CONTRACTOR	129,680.
KASZOWSKI BROTHERS CONTRACTING 64 CARPENTER HILL ROAD, CHARLTON, MA 01507	CONSTRUCTION CONTRACTOR	115,876.

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 **4**

SEE PART VII, SECTION A CONTINUATION SHEETS

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

Table with 6 main columns: (A) Name and title, (B) Average hours per week, (C) Position (Individual trustee or director, Institutional trustee, Officer, Key employee, Highest compensated employee, Former), (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. Rows include: (27) HENRY G. TEPPER, PRESIDENT; (28) GARY R. CLAYTON, VP FOR PROGRAMS; (29) BANCROFT R. POOR, VP FOR OPERATIONS; (30) NORA FRANK, VP FOR PHILANTROPY; (31) JAN O'NEIL, DIRECTOR OF MEMBERSHIP; (32) ELAINE KILE, ASSISTANT TO VP FOR PROGRAMS; (33) GERALYN COMEAU, ASSISTANT TO THE PRESIDENT; (34) KRISTIN BARR, ASSISTANT TO VP FOR OPERATIONS; (35) LAURA JOHNSON, FORMER PRESIDENT.

Total to Part VII, Section A, line 1c 1,020,919. 63,960.

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	3,396,060.				
	c Fundraising events	1c	90,506.				
	d Related organizations	1d					
	e Government grants (contributions)	1e	1,507,795.				
	f All other contributions, gifts, grants, and similar amounts not included above	1f	13,012,232.				
	g Noncash contributions included in lines 1a-1f: \$		524,802.				
	h Total. Add lines 1a-1f		18,006,593.				
	Program Service Revenue	2 a SANCTUARIES	Business Code				
		722320	7,145,149.	7,145,149.			
b SCIENCE		722320	43,827.	43,827.			
c							
d							
e							
f All other program service revenue							
g Total. Add lines 2a-2f		7,188,976.					
Other Revenue	3 Investment income (including dividends, interest, and other similar amounts)		823,246.		62,199.	761,047.	
	4 Income from investment of tax-exempt bond proceeds						
	5 Royalties						
	6 a Gross rents	(i) Real	410,905.				
		(ii) Personal	0.				
		b Less: rental expenses					
		c Rental income or (loss)	410,905.				
	d Net rental income or (loss)		410,905.		97,150.	313,755.	
	7 a Gross amount from sales of assets other than inventory	(i) Securities	21,956,339.				
		(ii) Other					
		b Less: cost or other basis and sales expenses	19,641,270.				
		c Gain or (loss)	2,315,069.				
	d Net gain or (loss)		2,315,069.			2,315,069.	
	8 a Gross income from fundraising events (not including \$ 90,506. of contributions reported on line 1c). See Part IV, line 18	a	344,002.				
		b Less: direct expenses	84,290.				
		c Net income or (loss) from fundraising events		259,712.			259,712.
	9 a Gross income from gaming activities. See Part IV, line 19	a	37,810.				
b Less: direct expenses		8,450.					
c Net income or (loss) from gaming activities			29,360.			29,360.	
10 a Gross sales of inventory, less returns and allowances	a	1,214,511.					
	b Less: cost of goods sold	672,983.					
	c Net income or (loss) from sales of inventory		541,528.			541,528.	
Miscellaneous Revenue		Business Code					
11 a MISCELLANEOUS		900003	19.	19.			
	b						
	c						
	d All other revenue						
	e Total. Add lines 11a-11d		19.				
12 Total revenue. See instructions.		29,575,408.	7,188,995.	159,349.	4,220,471.		

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 governments and organizations in the United States. See Part IV, line 21				
2 Grants and other assistance to individuals in the United States. See Part IV, line 22	109,189.	109,189.		
3 Grants and other assistance to governments, organizations, and individuals outside the United States. See Part IV, lines 15 and 16	82,252.	82,252.		
4 Benefits paid to or for members				
5 Compensation of current officers, directors, trustees, and key employees				
6 Compensation not included above, to disqualified persons (as defined under section 4958(f)(1)) and persons described in section 4958(c)(3)(B)	1,022,455.	341,470.	521,251.	159,734.
7 Other salaries and wages	12,779,426.	10,817,762.	1,067,672.	893,992.
8 Pension plan accruals and contributions (include section 401(k) and 403(b) employer contributions)	636,226.	532,931.	61,810.	41,485.
9 Other employee benefits	1,692,268.	1,326,267.	207,567.	158,434.
10 Payroll taxes	984,079.	798,811.	110,913.	74,355.
11 Fees for services (non-employees):				
a Management				
b Legal	46,126.	12,271.	24,665.	9,190.
c Accounting	41,897.	300.	41,597.	
d Lobbying				
e Professional fundraising services. See Part IV, line 17	26,999.			26,999.
f Investment management fees	269,201.		269,201.	
g Other. (If line 11g amount exceeds 10% of line 25, column (A) amount, list line 11g expenses on Sch O.)	621,674.	486,395.	135,279.	
12 Advertising and promotion	93,757.	88,009.	5,320.	428.
13 Office expenses	1,153,818.	1,005,175.	66,560.	82,083.
14 Information technology	112,632.	95,120.	11,788.	5,724.
15 Royalties				
16 Occupancy	594,971.	546,121.	43,336.	5,514.
17 Travel	152,320.	130,957.	17,996.	3,367.
18 Payments of travel or entertainment expenses for any federal, state, or local public officials				
19 Conferences, conventions, and meetings	37,835.	30,521.	5,504.	1,810.
20 Interest	1,318.	1,084.	234.	
21 Payments to affiliates				
22 Depreciation, depletion, and amortization	2,078,830.	1,947,546.	81,965.	49,319.
23 Insurance	334,084.	280,252.	38,526.	15,306.
24 Other expenses. Itemize expenses not covered above. (List miscellaneous expenses in line 24e. If line 24e amount exceeds 10% of line 25, column (A) amount, list line 24e expenses on Schedule O.)				
a REPAIRS AND MAINTENANCE	554,849.	526,394.	28,455.	
b PROGRAM SUPPLIES	342,941.	330,279.	6,543.	6,119.
c VEHICLE EXPENSE	319,143.	301,624.	14,657.	2,862.
d FOOD	260,249.	192,266.	26,566.	41,417.
e All other expenses	412,086.	313,906.	68,935.	29,245.
25 Total functional expenses. Add lines 1 through 24e	24,760,625.	20,296,902.	2,856,340.	1,607,383.
26 Joint costs. Complete this line only if the organization reported in column (B) joint costs from a combined educational campaign and fundraising solicitation.				

Check here if following SOP 98-2 (ASC 958-720)

Part X Balance Sheet

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

		(A) Beginning of year		(B) End of year	
Assets	1 Cash - non-interest-bearing	4,511.	1	6,660.	
	2 Savings and temporary cash investments	4,197,914.	2	7,041,102.	
	3 Pledges and grants receivable, net	1,572,541.	3	1,742,023.	
	4 Accounts receivable, net	665,573.	4	703,212.	
	5 Loans and other receivables from current and former officers, directors, trustees, key employees, and highest compensated employees. Complete Part II of Schedule L		5		
	6 Loans and other receivables from other disqualified persons (as defined under section 4958(f)(1)), persons described in section 4958(c)(3)(B), and contributing employers and sponsoring organizations of section 501(c)(9) voluntary employees' beneficiary organizations (see instr). Complete Part II of Sch L		6		
	7 Notes and loans receivable, net		7		
	8 Inventories for sale or use	252,688.	8	236,913.	
	9 Prepaid expenses and deferred charges	190,281.	9	197,256.	
	10a Land, buildings, and equipment: cost or other basis. Complete Part VI of Schedule D	10a 120,814,095.			
	b Less: accumulated depreciation	10b 21,898,891.	97,573,712.	10c	98,915,204.
	11 Investments - publicly traded securities	47,044,800.	11	51,205,071.	
	12 Investments - other securities. See Part IV, line 11	71,452,883.	12	82,303,271.	
	13 Investments - program-related. See Part IV, line 11		13		
	14 Intangible assets		14		
	15 Other assets. See Part IV, line 11	1,393,422.	15	1,393,422.	
16 Total assets. Add lines 1 through 15 (must equal line 34)	224,348,325.	16	243,744,134.		
Liabilities	17 Accounts payable and accrued expenses	1,505,000.	17	1,225,097.	
	18 Grants payable		18		
	19 Deferred revenue	3,082,086.	19	3,386,324.	
	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 current and former officers, directors, trustees, key employees, highest compensated employees, and disqualified persons. Complete Part II of Schedule L		22		
	23 Secured mortgages and notes payable to unrelated third parties		23		
	24 Unsecured notes and loans payable to unrelated third parties	180,055.	24	180,055.	
	25 Other liabilities (including federal income tax, payables to related third parties, and other liabilities not included on lines 17-24). Complete Part X of Schedule D	4,732,931.	25	4,301,882.	
	26 Total liabilities. Add lines 17 through 25	9,500,072.	26	9,093,358.	
Net Assets or Fund Balances	Organizations that follow SFAS 117 (ASC 958), check here <input checked="" type="checkbox"/> and complete lines 27 through 29, and lines 33 and 34.				
	27 Unrestricted net assets	53,451,403.	27	55,677,737.	
	28 Temporarily restricted net assets	56,805,442.	28	69,952,437.	
	29 Permanently restricted net assets	104,591,408.	29	109,020,602.	
	Organizations that do not follow SFAS 117 (ASC 958), check here <input type="checkbox"/> and complete lines 30 through 34.				
	30 Capital stock or trust principal, or current funds		30		
	31 Paid-in or capital surplus, or land, building, or equipment fund		31		
	32 Retained earnings, endowment, accumulated income, or other funds		32		
33 Total net assets or fund balances	214,848,253.	33	234,650,776.		
34 Total liabilities and net assets/fund balances	224,348,325.	34	243,744,134.		

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	29,575,408.
2	Total expenses (must equal Part IX, column (A), line 25)	2	24,760,625.
3	Revenue less expenses. Subtract line 2 from line 1	3	4,814,783.
4	Net assets or fund balances at beginning of year (must equal Part X, line 33, column (A))	4	214,848,253.
5	Net unrealized gains (losses) on investments	5	14,556,691.
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 in Schedule O)	9	431,049.
10	Net assets or fund balances at end of year. Combine lines 3 through 9 (must equal Part X, line 33, column (B))	10	234,650,776.

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 in Schedule O.		
2a	Were the organization's financial statements compiled or reviewed by an independent accountant? If "Yes," check a box below to indicate whether the financial statements for the year were compiled or reviewed on a separate basis, consolidated basis, or both: <input type="checkbox"/> Separate basis <input type="checkbox"/> Consolidated basis <input type="checkbox"/> Both consolidated and separate basis		X
2b	Were the organization's financial statements audited by an independent accountant? If "Yes," check a box below to indicate whether the financial statements for the year were audited on a separate basis, consolidated basis, or both: <input checked="" type="checkbox"/> Separate basis <input type="checkbox"/> Consolidated basis <input type="checkbox"/> Both consolidated and separate basis	X	
2c	If "Yes" to line 2a or 2b, does the organization have a committee that assumes responsibility for oversight of the audit, review, or compilation of its financial statements and selection of an independent accountant? If the organization changed either its oversight process or selection process during the tax year, explain in Schedule O.	X	
3a	As a result of a federal award, was the organization required to undergo an audit or audits as set forth in the Single Audit Act and OMB Circular A-133?		X
3b	If "Yes," did the organization undergo the required audit or audits? If the organization did not undergo the required audit or audits, explain why in Schedule O and describe any steps taken to undergo such audits		

SCHEDULE A
(Form 990 or 990-EZ)

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.

▶ Information about Schedule A (Form 990 or 990-EZ) and its instructions is at www.irs.gov/form990.

OMB No. 1545-0047

2013

Open to Public Inspection

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

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

The organization is not a private foundation because it is: (For lines 1 through 11, check only one box.)

- 1 A church, convention of churches, or association of churches described in **section 170(b)(1)(A)(i)**.
- 2 A school described in **section 170(b)(1)(A)(ii)**. (Attach Schedule E.)
- 3 A hospital or a cooperative hospital service organization described in **section 170(b)(1)(A)(iii)**.
- 4 A medical research organization operated in conjunction with a hospital described in **section 170(b)(1)(A)(iii)**. Enter the hospital's name, city, and state: _____
- 5 An organization operated for the benefit of a college or university owned or operated by a governmental unit described in **section 170(b)(1)(A)(iv)**. (Complete Part II.)
- 6 A federal, state, or local government or governmental unit described in **section 170(b)(1)(A)(v)**.
- 7 An organization that normally receives a substantial part of its support from a governmental unit or from the general public described in **section 170(b)(1)(A)(vi)**. (Complete Part II.)
- 8 A community trust described in **section 170(b)(1)(A)(vi)**. (Complete Part II.)
- 9 An organization that normally receives: (1) more than 33 1/3% of its support from contributions, membership fees, and gross receipts from activities related to its exempt functions - subject to certain exceptions, and (2) no more than 33 1/3% of its support from gross investment income and unrelated business taxable income (less section 511 tax) from businesses acquired by the organization after June 30, 1975. See **section 509(a)(2)**. (Complete Part III.)
- 10 An organization organized and operated exclusively to test for public safety. See **section 509(a)(4)**.
- 11 An organization organized and operated exclusively for the benefit of, to perform the functions of, or to carry out the purposes of one or more publicly supported organizations described in section 509(a)(1) or section 509(a)(2). See **section 509(a)(3)**. Check the box that describes the type of supporting organization and complete lines 11e through 11h.
 - a Type I b Type II c Type III - Functionally integrated d Type III - Non-functionally integrated
- e By checking this box, I certify that the organization is not controlled directly or indirectly by one or more disqualified persons other than foundation managers and other than one or more publicly supported organizations described in section 509(a)(1) or section 509(a)(2).
- f If the organization received a written determination from the IRS that it is a Type I, Type II, or Type III supporting organization, check this box
- g Since August 17, 2006, has the organization accepted any gift or contribution from any of the following persons?

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

(i) Name of supported organization	(ii) EIN	(iii) Type of organization (described on lines 1-9 above or IRC section (see instructions))	(iv) Is the organization in col. (i) listed in your governing document?		(v) Did you notify the organization in col. (i) of your support?		(vi) Is the organization in col. (i) organized in the U.S.?		(vii) Amount of monetary support
			Yes	No	Yes	No	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) 2009	(b) 2010	(c) 2011	(d) 2012	(e) 2013	(f) Total
1 Gifts, grants, contributions, and membership fees received. (Do not include any "unusual grants.")	12,375,511.	10,409,852.	12,658,438.	13,712,570.	18,006,593.	67,162,964.
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	12,375,511.	10,409,852.	12,658,438.	13,712,570.	18,006,593.	67,162,964.
5 The portion of total contributions by each person (other than a governmental unit or publicly supported organization) included on line 1 that exceeds 2% of the amount shown on line 11, column (f)						
6 Public support. Subtract line 5 from line 4.						67,162,964.

Section B. Total Support

Calendar year (or fiscal year beginning in) ▶	(a) 2009	(b) 2010	(c) 2011	(d) 2012	(e) 2013	(f) Total
7 Amounts from line 4	12,375,511.	10,409,852.	12,658,438.	13,712,570.	18,006,593.	67,162,964.
8 Gross income from interest, dividends, payments received on securities loans, rents, royalties and income from similar sources	2,116,629.	1,491,845.	1,279,740.	1,346,254.	823,246.	7,057,714.
9 Net income from unrelated business activities, whether or not the business is regularly carried on						
10 Other income. Do not include gain or loss from the sale of capital assets (Explain in Part IV.)						
11 Total support. Add lines 7 through 10						74,220,678.
12 Gross receipts from related activities, etc. (see instructions)					12	67,162,964.

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

Section C. Computation of Public Support Percentage

14 Public support percentage for 2013 (line 6, column (f) divided by line 11, column (f))	14	90.49 %
15 Public support percentage from 2012 Schedule A, Part II, line 14	15	89.47 %

16a 33 1/3% support test - 2013. If the organization did not check the box on line 13, and line 14 is 33 1/3% or more, check this box and **stop here.** The organization qualifies as a publicly supported organization

b 33 1/3% support test - 2012. If the organization did not check a box on line 13 or 16a, and line 15 is 33 1/3% or more, check this box and **stop here.** The organization qualifies as a publicly supported organization

17a 10% -facts-and-circumstances test - 2013. If the organization did not check a box on line 13, 16a, or 16b, and line 14 is 10% or more, and if the organization meets the "facts-and-circumstances" test, check this box and **stop here.** Explain in Part IV how the organization meets the "facts-and-circumstances" test. The organization qualifies as a publicly supported organization

b 10% -facts-and-circumstances test - 2012. If the organization did not check a box on line 13, 16a, 16b, or 17a, and line 15 is 10% or more, and if the organization meets the "facts-and-circumstances" test, check this box and **stop here.** Explain in Part IV how the organization meets the "facts-and-circumstances" test. The organization qualifies as a publicly supported organization

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

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

(Complete only if you checked the box on line 9 of Part I or if the organization failed to qualify under Part II. If the organization fails to qualify under the tests listed below, please complete Part II.)

Section A. Public Support

Calendar year (or fiscal year beginning in) ►	(a) 2009	(b) 2010	(c) 2011	(d) 2012	(e) 2013	(f) Total
1 Gifts, grants, contributions, and membership fees received. (Do not include any "unusual grants.")						
2 Gross receipts from admissions, merchandise sold or services performed, or facilities furnished in any activity that is related to the organization's tax-exempt purpose						
3 Gross receipts from activities that are not an unrelated trade or business under section 513						
4 Tax revenues levied for the organization's benefit and either paid to or expended on its behalf						
5 The value of services or facilities furnished by a governmental unit to the organization without charge						
6 Total. Add lines 1 through 5						
7a Amounts included on lines 1, 2, and 3 received from disqualified persons						
b Amounts included on lines 2 and 3 received from other than disqualified persons that exceed the greater of \$5,000 or 1% of the amount on line 13 for the year						
c Add lines 7a and 7b						
8 Public support (Subtract line 7c from line 6.)						

Section B. Total Support

Calendar year (or fiscal year beginning in) ►	(a) 2009	(b) 2010	(c) 2011	(d) 2012	(e) 2013	(f) Total
9 Amounts from line 6						
10a Gross income from interest, dividends, payments received on securities loans, rents, royalties and income from similar sources						
b Unrelated business taxable income (less section 511 taxes) from businesses acquired after June 30, 1975						
c Add lines 10a and 10b						
11 Net income from unrelated business activities not included in line 10b, whether or not the business is regularly carried on						
12 Other income. Do not include gain or loss from the sale of capital assets (Explain in Part IV.)						
13 Total support. (Add lines 9, 10c, 11, and 12.)						

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

Section C. Computation of Public Support Percentage

15 Public support percentage for 2013 (line 8, column (f) divided by line 13, column (f))	15	%
16 Public support percentage from 2012 Schedule A, Part III, line 15	16	%

Section D. Computation of Investment Income Percentage

17 Investment income percentage for 2013 (line 10c, column (f) divided by line 13, column (f))	17	%
18 Investment income percentage from 2012 Schedule A, Part III, line 17	18	%

19a 33 1/3% support tests - 2013. 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 - 2012. If the organization did not check a box on line 14 or line 19a, and line 16 is more than 33 1/3%, and line 18 is not more than 33 1/3%, check this box and **stop here**. The organization qualifies as a publicly supported organization

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

SCHEDULE C
(Form 990 or 990-EZ)

Department of the Treasury
Internal Revenue Service

Political Campaign and Lobbying Activities

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

▶ **Complete if the organization is described below.** ▶ **Attach to Form 990 or Form 990-EZ.**
▶ **See separate instructions.** ▶ **Information about Schedule C (Form 990 or 990-EZ) and its instructions is at www.irs.gov/form990.**

OMB No. 1545-0047

2013

Open to Public Inspection

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

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

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

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

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

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

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

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

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

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

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

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

- 1 Enter the amount directly expended by the filing organization for section 527 exempt function activities ▶ \$ _____
- 2 Enter the amount of the filing organization's funds contributed to other organizations for section 527 exempt function activities ▶ \$ _____
- 3 Total exempt function expenditures. Add lines 1 and 2. Enter here and on Form 1120-POL, line 17b ▶ \$ _____
- 4 Did the filing organization file **Form 1120-POL** for this year? Yes No
- 5 Enter the names, addresses and employer identification number (EIN) of all section 527 political organizations to which the filing organization made payments. For each organization listed, enter the amount paid from the filing organization's funds. Also enter the amount of political contributions received that were promptly and directly delivered to a separate political organization, such as a separate segregated fund or a political action committee (PAC). If additional space is needed, provide information in Part IV.

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

For Paperwork Reduction Act Notice, see the Instructions for Form 990 or 990-EZ. Schedule C (Form 990 or 990-EZ) 2013

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												
1 a	Total lobbying expenditures to influence public opinion (grass roots lobbying)	27,028.													
b	Total lobbying expenditures to influence a legislative body (direct lobbying)	77,934.													
c	Total lobbying expenditures (add lines 1a and 1b)	104,962.													
d	Other exempt purpose expenditures	24,655,663.													
e	Total exempt purpose expenditures (add lines 1c and 1d)	24,760,625.													
f	Lobbying nontaxable amount. Enter the amount from the following table in both columns.	1,000,000.													
<table border="1" style="width: 100%;"> <thead> <tr> <th style="text-align: left;">If the amount on line 1e, column (a) or (b) is:</th> <th style="text-align: left;">The lobbying nontaxable amount is:</th> </tr> </thead> <tbody> <tr> <td>Not over \$500,000</td> <td>20% of the amount on line 1e.</td> </tr> <tr> <td>Over \$500,000 but not over \$1,000,000</td> <td>\$100,000 plus 15% of the excess over \$500,000.</td> </tr> <tr> <td>Over \$1,000,000 but not over \$1,500,000</td> <td>\$175,000 plus 10% of the excess over \$1,000,000.</td> </tr> <tr> <td>Over \$1,500,000 but not over \$17,000,000</td> <td>\$225,000 plus 5% of the excess over \$1,500,000.</td> </tr> <tr> <td>Over \$17,000,000</td> <td>\$1,000,000.</td> </tr> </tbody> </table>		If the amount on line 1e, column (a) or (b) is:	The lobbying nontaxable amount is:	Not over \$500,000	20% of the amount on line 1e.	Over \$500,000 but not over \$1,000,000	\$100,000 plus 15% of the excess over \$500,000.	Over \$1,000,000 but not over \$1,500,000	\$175,000 plus 10% of the excess over \$1,000,000.	Over \$1,500,000 but not over \$17,000,000	\$225,000 plus 5% of the excess over \$1,500,000.	Over \$17,000,000	\$1,000,000.		
If the amount on line 1e, column (a) or (b) is:	The lobbying nontaxable amount is:														
Not over \$500,000	20% of the amount on line 1e.														
Over \$500,000 but not over \$1,000,000	\$100,000 plus 15% of the excess over \$500,000.														
Over \$1,000,000 but not over \$1,500,000	\$175,000 plus 10% of the excess over \$1,000,000.														
Over \$1,500,000 but not over \$17,000,000	\$225,000 plus 5% of the excess over \$1,500,000.														
Over \$17,000,000	\$1,000,000.														
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 instructions for lines 2a through 2f on page 4.)

Lobbying Expenditures During 4-Year Averaging Period					
Calendar year (or fiscal year beginning in)	(a) 2010	(b) 2011	(c) 2012	(d) 2013	(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	130,672.	105,586.	104,778.	104,962.	445,998.
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	31,617.	30,987.	25,546.	27,028.	115,178.

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

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

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

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

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

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

Part IV Supplemental Information

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

SCHEDULE D
(Form 990)

Department of the Treasury
Internal Revenue Service

Supplemental Financial Statements

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

▶ **Information about Schedule D (Form 990) and its instructions is at www.irs.gov/form990**

OMB No. 1545-0047

2013

Open to Public Inspection

Name of the organization

MASSACHUSETTS AUDUBON SOCIETY, INC.

Employer identification number

04-2104702

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

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

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

- 1 Purpose(s) of conservation easements held by the organization (check all that apply).
 Preservation of land for public use (e.g., recreation or education) Preservation of an historically important land area
 Protection of natural habitat Preservation of a certified historic structure
 Preservation of open space
- 2 Complete lines 2a through 2d if the organization held a qualified conservation contribution in the form of a conservation easement on the last day of the tax year.
- | | Held at the End of the Tax Year |
|--|---------------------------------|
| a Total number of conservation easements | 2a 112 |
| b Total acreage restricted by conservation easements | 2b 5,331.00 |
| c Number of conservation easements on a certified historic structure included in (a) | 2c |
| d Number of conservation easements included in (c) acquired after 8/17/06, and not on a historic structure listed in the National Register | 2d |
- 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?
- 6 Staff and volunteer hours devoted to monitoring, inspecting, and enforcing conservation easements during the year ▶ 2150
- 7 Amount of expenses incurred in monitoring, inspecting, and enforcing conservation easements during the year ▶ \$ 63,126.
- 8 Does each conservation easement reported on line 2(d) above satisfy the requirements of section 170(h)(4)(B)(i) and section 170(h)(4)(B)(ii)?
- 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" to Form 990, Part IV, line 8.

- 1a If the organization elected, as permitted under SFAS 116 (ASC 958), not to report in its revenue statement and balance sheet works of art, historical treasures, or other similar assets held for public exhibition, education, or research in furtherance of public service, provide, in Part XIII, the text of the footnote to its financial statements that describes these items.
- b If the organization elected, as permitted under SFAS 116 (ASC 958), to report in its revenue statement and balance sheet works of art, historical treasures, or other similar assets held for public exhibition, education, or research in furtherance of public service, provide the following amounts relating to these items:
- (i) Revenues included in Form 990, Part VIII, line 1
- (ii) Assets included in Form 990, Part X
- 2 If the organization received or held works of art, historical treasures, or other similar assets for financial gain, provide the following amounts required to be reported under SFAS 116 (ASC 958) relating to these items:
- a Revenues included in Form 990, Part VIII, line 1
- b Assets included in Form 990, Part X

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

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

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

4 Provide a description of the organization's collections and explain how they further the organization's exempt purpose in Part 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" to Form 990, Part IV, line 9, or reported an amount on Form 990, Part X, line 21.

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

b If "Yes," explain the arrangement in Part 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? 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" to Form 990, Part IV, line 10.

	(a) Current year	(b) Prior year	(c) Two years back	(d) Three years back	(e) Four years back
1a Beginning of year balance	100,929,576.	94,187,452.	99,494,326.	91,180,307.	86,578,103.
b Contributions	4,416,248.	1,321,237.	989,928.	865,593.	1,041,883.
c Net investment earnings, gains, and losses	16,410,562.	8,867,514.	-3,480,357.	11,904,858.	6,744,873.
d Grants or scholarships					
e Other expenditures for facilities and programs	3,518,564.	3,207,943.	2,591,840.	4,178,583.	2,948,956.
f Administrative expenses	263,057.	238,684.	224,605.	277,795.	235,597.
g End of year balance	117,974,765.	100,929,576.	94,187,452.	99,494,380.	91,180,306.

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

- a Board designated or quasi-endowment 1.92 %
- b Permanent endowment 53.92 %
- c Temporarily restricted endowment 44.16 %

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

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

	Yes	No
(i) unrelated organizations	<input checked="" type="checkbox"/>	<input type="checkbox"/>
(ii) related organizations	<input type="checkbox"/>	<input checked="" type="checkbox"/>

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

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

Part VI Land, Buildings, and Equipment.

Complete if the organization answered "Yes" to 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		55,354,481.		55,354,481.
b Buildings		40,604,823.	17,038,734.	23,566,089.
c Leasehold improvements				
d Equipment		3,543,337.	3,137,869.	405,468.
e Other		21,311,454.	1,722,288.	19,589,166.

Total. Add lines 1a through 1e. (Column (d) must equal Form 990, Part X, column (B), line 10(c).) 98,915,204.

Part VII Investments - Other Securities.

Complete if the organization answered "Yes" to 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) COMMON STOCK - PRIVATELY HELD COMPANY	1,013,237.	END-OF-YEAR MARKET VALUE
(C) ALTERNATIVE INVESTMENTS	81,290,034.	END-OF-YEAR MARKET VALUE
(D)		
(E)		
(F)		
(G)		
(H)		
Total. (Col. (b) must equal Form 990, Part X, col. (B) line 12.)	82,303,271.	

Part VIII Investments - Program Related.

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

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

Part IX Other Assets.

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

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

Part X Other Liabilities.

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

1. (a) Description of liability	(b) Book value
(1) Federal income taxes	
(2) SPLIT INTEREST AGREEMENT	
(3) LIABILITIES	4,301,882.
(4)	
(5)	
(6)	
(7)	
(8)	
(9)	
Total. (Column (b) must equal Form 990, Part X, col. (B) line 25.)	4,301,882.

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 FIN 48 (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" to Form 990, Part IV, line 12a.

1	Total revenue, gains, and other support per audited financial statements		1	44,468,593.
2	Amounts included on line 1 but not on Form 990, Part VIII, line 12:			
a	Net unrealized gains on investments	2a 14,556,691.		
b	Donated services and use of facilities	2b 336,494.		
c	Recoveries of prior year grants	2c		
d	Other (Describe in Part XIII.)	2d		
e	Add lines 2a through 2d		2e	14,893,185.
3	Subtract line 2e from line 1		3	29,575,408.
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	29,575,408.

Part XII Reconciliation of Expenses per Audited Financial Statements With Expenses per Return.

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

1	Total expenses and losses per audited financial statements		1	25,097,119.
2	Amounts included on line 1 but not on Form 990, Part IX, line 25:			
a	Donated services and use of facilities	2a 336,494.		
b	Prior year adjustments	2b		
c	Other losses	2c		
d	Other (Describe in Part XIII.)	2d		
e	Add lines 2a through 2d		2e	336,494.
3	Subtract line 2e from line 1		3	24,760,625.
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	24,760,625.

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 NOT CAPITALIZED BUT IS EXPENSED.

PART III, LINE 1A:

Part XIII Supplemental Information (continued)

MASS AUDUBON CAPITALIZES FINE ARTS COLLECTION ITEMS ACQUIRED BY CONTRIBUTION IN ACCORDANCE WITH SFAS NO. 116 AT FAIR VALUE. COLLECTION ITEMS PURCHASED ARE CAPITALIZED AT COST.

PART III, LINE 4:

MASS AUDUBON MAINTAINS A COLLECTION OF ARTWORKS DEPICTING BIRDS, OTHER WILDLIFE AND HABITATS. THIS COLLECTION IS ACTIVELY USED FOR TEACHING STUDENTS AND ADULTS AND ALSO BY SCHOLARS FOR RESEARCH. PORTIONS OF THE COLLECTION ARE ON DISPLAY AT THE MASS AUDUBON MUSEUM OF AMERICAN BIRD ART IN CANTON, MASSACHUSETTS AND AT OTHER LOCATIONS 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. ALMOST A QUARTER 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 AT SANCTUARY PROPERTIES WHICH THEY HAD OWNED OR TO WHICH THEY WERE PARTICULARLY ATTACHED AND OTHER DONORS HAVE ESTABLISHED ENDOWMENTS TO SUBSIDIZE CHILDREN FROM DISADVANTAGED BACKGROUNDS TO ATTEND MASS AUDUBON DAY CAMPS AND EDUCATIONAL PROGRAMS.

PART X, LINE 2:

MASS AUDUBON ACCOUNTS FOR UNCERTAINTY IN INCOME TAXES IN

Part XIII Supplemental Information (continued)

ACCORDANCE WITH ASC TOPIC, INCOME TAXES. THIS STANDARD CLARIFIES THE ACCOUNTING FOR UNCERTAINTY IN TAX POSITIONS AND PRESCRIBES A RECOGNITION THRESHOLD AND MEASUREMENT ATTRIBUTE FOR THE FINANCIAL STATEMENT REGARDING A TAX POSITION TAKEN OR EXPECTED TO BE TAKEN IN A TAX RETURN. MASS AUDUBON HAS DETERMINED THAT THERE ARE NO UNCERTAIN TAX POSITIONS WHICH QUALIFY FOR EITHER RECOGNITION OR DISCLOSURE IN THE FINANCIAL STATEMENTS AT JUNE 30, 2014. MASS AUDUBON'S INFORMATION RETURNS ARE SUBJECT TO EXAMINATION BY THE FEDERAL AND STATE JURISDICTIONS AND GENERALLY REMAIN OPEN FOR THE MOST RECENT THREE YEARS.

**SCHEDULE F
(Form 990)**

Department of the Treasury
Internal Revenue Service

Statement of Activities Outside the United States

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

▶ Attach to Form 990. ▶ See separate instructions.

▶ Information about Schedule F (Form 990) and its instructions is at www.irs.gov/form990.

OMB No. 1545-0047

2013

Open to Public Inspection

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

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

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

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

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

(a) Region	(b) Number of offices in the region	(c) Number of employees, agents, and independent contractors in region	(d) Activities conducted in region (by type) (e.g., fundraising, program services, investments, grants to recipients located in the region)	(e) If activity listed in (d) is a program service, describe specific type of service(s) in region	(f) Total expenditures for and investments in region
CENTRAL AMERICA AND THE CARIBBEAN	0	0	GRANT-MAKING AND PROGRAM SERVICES IN BELIZE	ASSISTANCE WITH ECOLOGICAL MANAGEMENT, ECOTOURISM, STAFF TRAINING AND ACTIVITIES	82,252.
3 a Sub-total	0	0			82,252.
b Total from continuation sheets to Part I	0	0			0.
c Totals (add lines 3a and 3b)	0	0			82,252.

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 non-cash assistance	(h) Description of non-cash assistance	(i) Method of valuation (book, FMV, appraisal, other)
		CENTRAL AMERICA AND THE CARIBBEAN	RENOVATIONS TO AND CONSTRUCTION OF EDUCATION CENTER AT LA MILPA ECOLOGE AND	43,000	WIRE TRANSFER	0	NONE	BOOK
		CENTRAL AMERICA AND THE CARIBBEAN	WILDLIFE PROTECTION EFFORTS IN THE MAYA MOUNTAIN TO MARINE CORRIDOR.	39,252	WIRE TRANSFER	0	NONE	BOOK

2 Enter total number of recipient organizations listed above that are recognized as charities by the foreign country, recognized as tax-exempt by the IRS, or for which the grantee or counsel has provided a section 501(c)(3) equivalency letter **1**

3 Enter total number of other organizations or entities **1**

SEE PART V FOR COLUMN (D) DESCRIPTIONS

Part IV Foreign Forms

- 1** Was the organization a U.S. transferor of property to a foreign corporation during the tax year? *If "Yes," the organization may be required to file Form 926, Return by a U.S. Transferor of Property to a Foreign Corporation (see Instructions for Form 926)* Yes No
- 2** Did the organization have an interest in a foreign trust during the tax year? *If "Yes," the organization may be required to file Form 3520, Annual Return to Report Transactions with Foreign Trusts and Receipt of Certain Foreign Gifts, and/or Form 3520-A, Annual Information Return of Foreign Trust With a U.S. Owner (see Instructions for Forms 3520 and 3520-A)* Yes No
- 3** Did the organization have an ownership interest in a foreign corporation during the tax year? *If "Yes," the organization may be required to file Form 5471, Information Return of U.S. Persons With Respect To Certain Foreign Corporations. (see Instructions for Form 5471)* Yes No
- 4** Was the organization a direct or indirect shareholder of a passive foreign investment company or a qualified electing fund during the tax year? *If "Yes," the organization may be required to file Form 8621, Information Return by a Shareholder of a Passive Foreign Investment Company or Qualified Electing Fund. (see Instructions for Form 8621)* Yes No
- 5** Did the organization have an ownership interest in a foreign partnership during the tax year? *If "Yes," the organization may be required to file Form 8865, Return of U.S. Persons With Respect To Certain Foreign Partnerships. (see Instructions for Form 8865)* Yes No
- 6** Did the organization have any operations in or related to any boycotting countries during the tax year? *If "Yes," the organization may be required to file Form 5713, International Boycott Report. (see Instructions for Form 5713)* Yes No

Schedule F (Form 990) 2013

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.

PART I, LINE 2:

MASS AUDUBON CLOSELY MONITORS THE EXPENDITURE OF THE GRANT FUNDS FROM THE TWO ORGANIZATIONS IN BELIZE FOR WHICH IT PROVIDES GRANTS AND TECHNICAL ASSISTANCE. WRITTEN PROPOSALS ARE REQUIRED FOR ALL GRANT REQUESTS AND INTERIM AND FINAL REPORTS ARE REQUIRED FOR ALL GRANTS AWARDED. ALL PROPOSALS AND FINAL REPORTS CONTAIN BUDGET INFORMATION. MASS AUDUBON STAFF WORK CLOSELY WITH THE TWO ORGANIZATIONS FUNDED AND VISIT ANNUALLY. SUCH VISITS INCLUDE THE VISUAL INSPECTION OF ANY CAPITAL IMPROVEMENTS OR EQUIPMENT FUNDED BY THE GRANTS AND THE DISCUSSION OF THE PRIORITIES AND GOALS OF THE TWO ORGANIZATIONS.

PART I, LINE 3, COLUMN (E):

REGION: CENTRAL AMERICA AND THE CARIBBEAN

(E) SPECIFIC TYPES OF SERVICES IN REGION: ASSISTANCE WITH ECOLOGICAL MANAGEMENT, ECOTOURISM, STAFF TRAINING AND ACTIVITIES WITH LOCAL COMMUNITIES IN SUPPORT OF PROTECTED AREAS OF PARTNER BELIZEAN NON-PROFIT CONSERVATION ORGANIZATIONS.

PART II, COLUMN (D):

REGION: CENTRAL AMERICA AND THE CARIBBEAN

(D) PURPOSE OF GRANT: RENOVATIONS TO AND CONSTRUCTION OF EDUCATION CENTER AT LA MILPA ECOLOGE AND FIELD STATION.

SCHEDULE G
(Form 990 or 990-EZ)

Department of the Treasury
Internal Revenue Service

Supplemental Information Regarding Fundraising or Gaming Activities

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

▶ Attach to Form 990 or Form 990-EZ.

▶ Information about Schedule G (Form 990 or 990-EZ) and its instructions is at www.irs.gov/form990.

OMB No. 1545-0047

2013

Open To Public
Inspection

Name of the organization

MASSACHUSETTS AUDUBON SOCIETY, INC.

Employer identification number

04-2104702

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

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

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

2 a Did the organization have a written or oral agreement with any individual (including officers, directors, trustees or key employees listed in Form 990, Part VII) or entity in connection with professional fundraising services? Yes No

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

(i) Name and address of individual or entity (fundraiser)	(ii) Activity	(iii) Did fundraiser have custody or control of contributions?		(iv) Gross receipts from activity	(v) Amount paid to (or retained by) fundraiser listed in col. (i)	(vi) Amount paid to (or retained by) organization
		Yes	No			
ARIA COMMUNICATIONS - 717 WEST GERMAIN STREET, ST.	PHONE RENEWAL OF LAPSED MEMBERS		X	45,423.	26,999.	18,424.
Total				45,423.	26,999.	18,424.

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

MA, NH

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

		(a) Event #1	(b) Event #2	(c) Other events	(d) Total events	
		MOON OVER DRUMLIN	WILD WILD WELLFLEET	15	(add col. (a) through col. (c))	
		(event type)	(event type)	(total number)		
Revenue	1	Gross receipts	99,956.	61,352.	273,200.	434,508.
	2	Less: Contributions	42,651.	15,402.	32,453.	90,506.
	3	Gross income (line 1 minus line 2)	57,305.	45,950.	240,747.	344,002.
Direct Expenses	4	Cash prizes				
	5	Noncash prizes				
	6	Rent/facility costs		945.	14,211.	15,156.
	7	Food and beverages	2,182.	829.	19,059.	22,070.
	8	Entertainment	7,528.		5,620.	13,148.
	9	Other direct expenses	13,168.	1,754.	18,994.	33,916.
	10	Direct expense summary. Add lines 4 through 9 in column (d)				84,290.
	11	Net income summary. Subtract line 10 from line 3, column (d)				259,712.

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

		(a) Bingo	(b) Pull tabs/instant bingo/progressive bingo	(c) Other gaming	(d) Total gaming (add col. (a) through col. (c))	
		1	Gross revenue			37,810.
Direct Expenses	2	Cash prizes				
	3	Noncash prizes			2,393.	2,393.
	4	Rent/facility costs				
	5	Other direct expenses			6,057.	6,057.
	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)				8,450.	
8	Net gaming income summary. Subtract line 7 from line 1, column (d)				29,360.	

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

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

- 11** Does the organization operate gaming activities with nonmembers? Yes No
- 12** Is the organization a grantor, beneficiary or trustee of a trust or a member of a partnership or other entity formed to administer charitable gaming? Yes No
- 13** Indicate the percentage of gaming activity operated in:
- | | |
|--------------------------------------|---------------------|
| a The organization's facility | 13a 100.00 % |
| b An outside facility | 13b % |
- 14** Enter the name and address of the person who prepares the organization's gaming/special events books and records:

Name ▶ RANDI GRAHAM

Address ▶ 1280 HORSE NECK ROAD - WESTPORT, MA 02790

- 15a** Does the organization have a contract with a third party from whom the organization receives gaming revenue? Yes No
- b** If "Yes," enter the amount of gaming revenue received by the organization ▶ \$ _____ and the amount of gaming revenue retained by the third party ▶ \$ _____.
- c** If "Yes," enter name and address of the third party:

Name ▶ _____

Address ▶ _____

16 Gaming manager information:

Name ▶ GINA PURTELL

Gaming manager compensation ▶ \$ _____

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 ▶ \$ _____

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 complete this part to provide any additional information (see instructions).

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

(I) NAME OF FUNDRAISER: ARIA COMMUNICATIONS

(I) ADDRESS OF FUNDRAISER: 717 WEST GERMAIN STREET, ST. CLOUD, MN 56301

**SCHEDULE I
(Form 990)**

Department of the Treasury
Internal Revenue Service

**Grants and Other Assistance to Organizations,
Governments, and Individuals in the United States**
Complete if the organization answered "Yes" to Form 990, Part IV, line 21 or 22.
▶ **Attach to Form 990.**

▶ **Information about Schedule I (Form 990) and its instructions is at www.irs.gov/form990**

OMB No. 1545-0047

2013

**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 Governments and Organizations in the United States.** Complete if the organization answered "Yes" to Form 990, Part IV, line 21, for any recipient that received more than \$5,000. 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 non-cash assistance	(f) Method of valuation (book, FMV, appraisal, other)	(g) Description of non-cash assistance	(h) Purpose of grant or assistance

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

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

Schedule I (Form 990) (2013)

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

(a) Type of grant or assistance	(b) Number of recipients	(c) Amount of cash grant	(d) Amount of non-cash assistance	(e) Method of valuation (book, FMV, appraisal, other)	(f) Description of non-cash assistance
CAMP SCHOLARSHIP FUNDS	287	101,189.	0.		
COLLEGE TUITION	4	8,000.	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 GIVEN BECAUSE THESE ARE ESSENTIALLY DISCOUNTS (EITHER FULL OR

PARTIAL) TO PROGRAMS PROVIDED BY THE ORGANIZATION ITSELF TO WHICH MASS

AUDUBON IS PROVIDING REDUCED OR FREE ADMISSION BASED ON NEED. THE FEW

COLLEGE SCHOLARSHIPS WHICH ARE PROVIDED ARE ALSO CLOSELY MONITORED AND THE

SCHOLARSHIP MONIES ARE SENT DIRECTLY TO THE COLLEGE WHERE THE RECIPIENT

WILL BE STUDYING.

**SCHEDULE J
(Form 990)**

Compensation Information

OMB No. 1545-0047

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

2013

▶ Complete if the organization answered "Yes" on Form 990, Part IV, line 23.
▶ Attach to Form 990. ▶ See separate instructions.

Open to Public Inspection

Department of the Treasury
Internal Revenue Service

▶ Information about Schedule J (Form 990) and its instructions is at www.irs.gov/form990

Name of the organization

MASSACHUSETTS AUDUBON SOCIETY, INC.

Employer identification number

04-2104702

Part I Questions Regarding Compensation

	Yes	No								
<p>1a Check the appropriate box(es) if the organization provided any of the following to or for a person listed in Form 990, Part VII, Section A, line 1a. Complete Part III to provide any relevant information regarding these items.</p> <table border="0"> <tr> <td><input type="checkbox"/> First-class or charter travel</td> <td><input type="checkbox"/> Housing allowance or residence for personal use</td> </tr> <tr> <td><input type="checkbox"/> Travel for companions</td> <td><input type="checkbox"/> Payments for business use of personal residence</td> </tr> <tr> <td><input type="checkbox"/> Tax indemnification and gross-up payments</td> <td><input checked="" type="checkbox"/> Health or social club dues or initiation fees</td> </tr> <tr> <td><input type="checkbox"/> Discretionary spending account</td> <td><input type="checkbox"/> Personal services (e.g., maid, chauffeur, chef)</td> </tr> </table>	<input type="checkbox"/> First-class or charter travel	<input type="checkbox"/> Housing allowance or residence for personal use	<input type="checkbox"/> Travel for companions	<input type="checkbox"/> Payments for business use of personal residence	<input type="checkbox"/> Tax indemnification and gross-up payments	<input checked="" type="checkbox"/> Health or social club dues or initiation fees	<input type="checkbox"/> Discretionary spending account	<input type="checkbox"/> Personal services (e.g., maid, chauffeur, chef)		
<input type="checkbox"/> First-class or charter travel	<input type="checkbox"/> Housing allowance or residence for personal use									
<input type="checkbox"/> Travel for companions	<input type="checkbox"/> Payments for business use of personal residence									
<input type="checkbox"/> Tax indemnification and gross-up payments	<input checked="" type="checkbox"/> Health or social club dues or initiation fees									
<input type="checkbox"/> Discretionary spending account	<input type="checkbox"/> Personal services (e.g., maid, chauffeur, chef)									
<p>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</p>	1b	X								
<p>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 in line 1a?</p>	2	X								
<p>3 Indicate which, if any, of the following the filing organization used to establish the compensation of the organization's CEO/Executive Director. Check all that apply. Do not check any boxes for methods used by a related organization to establish compensation of the CEO/Executive Director, but explain in Part III.</p> <table border="0"> <tr> <td><input checked="" type="checkbox"/> Compensation committee</td> <td><input checked="" type="checkbox"/> Written employment contract</td> </tr> <tr> <td><input type="checkbox"/> Independent compensation consultant</td> <td><input checked="" type="checkbox"/> Compensation survey or study</td> </tr> <tr> <td><input checked="" type="checkbox"/> Form 990 of other organizations</td> <td><input checked="" type="checkbox"/> Approval by the board or compensation committee</td> </tr> </table>	<input checked="" type="checkbox"/> Compensation committee	<input checked="" type="checkbox"/> Written employment contract	<input type="checkbox"/> Independent compensation consultant	<input checked="" type="checkbox"/> Compensation survey or study	<input checked="" type="checkbox"/> Form 990 of other organizations	<input checked="" type="checkbox"/> Approval by the board or compensation committee				
<input checked="" type="checkbox"/> Compensation committee	<input checked="" type="checkbox"/> Written employment contract									
<input type="checkbox"/> Independent compensation consultant	<input checked="" type="checkbox"/> Compensation survey or study									
<input checked="" type="checkbox"/> Form 990 of other organizations	<input checked="" type="checkbox"/> Approval by the board or compensation committee									
<p>4 During the year, did any person listed in Form 990, Part VII, Section A, line 1a, with respect to the filing organization or a related organization:</p> <p>a Receive a severance payment or change-of-control payment?</p> <p>b Participate in, or receive payment from, a supplemental nonqualified retirement plan?</p> <p>c Participate in, or receive payment from, an equity-based compensation arrangement?</p> <p>If "Yes" to any of lines 4a-c, list the persons and provide the applicable amounts for each item in Part III.</p>	4a	X								
	4b	X								
	4c	X								
<p>Only section 501(c)(3) and 501(c)(4) organizations must complete lines 5-9.</p> <p>5 For persons listed in Form 990, Part VII, Section A, line 1a, did the organization pay or accrue any compensation contingent on the revenues of:</p> <p>a The organization?</p> <p>b Any related organization?</p> <p>If "Yes" to line 5a or 5b, describe in Part III.</p>	5a	X								
	5b	X								
<p>6 For persons listed in Form 990, Part VII, Section A, line 1a, did the organization pay or accrue any compensation contingent on the net earnings of:</p> <p>a The organization?</p> <p>b Any related organization?</p> <p>If "Yes" to line 6a or 6b, describe in Part III.</p>	6a	X								
	6b	X								
<p>7 For persons listed in Form 990, Part VII, Section A, line 1a, did the organization provide any non-fixed payments not described in lines 5 and 6? If "Yes," describe in Part III</p>	7	X								
<p>8 Were any amounts reported in Form 990, Part VII, paid or accrued pursuant to a contract that was subject to the initial contract exception described in Regulations section 53.4958-4(a)(3)? If "Yes," describe in Part III</p>	8	X								
<p>9 If "Yes" to line 8, did the organization also follow the rebuttable presumption procedure described in Regulations section 53.4958-6(c)?</p>	9									

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

Schedule J (Form 990) 2013

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

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

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

(A) Name and Title		(B) Breakdown of W-2 and/or 1099-MISC compensation			(C) Retirement and other deferred compensation	(D) Nontaxable benefits	(E) Total of columns (B)(i)-(D)	(F) Compensation reported as deferred in prior Form 990
		(i) Base compensation	(ii) Bonus & incentive compensation	(iii) Other reportable compensation				
(1) HENRY G. TEPPER PRESIDENT	(i)	231,570.	0.	5,583.	0.	3,248.	240,401.	0.
	(ii)	0.	0.	0.	0.	0.	0.	0.
(2) GARY R. CLAYTON VP FOR PROGRAMS	(i)	140,823.	0.	0.	11,892.	2,662.	155,377.	0.
	(ii)	0.	0.	0.	0.	0.	0.	0.
(3) LAURA JOHNSON FORMER PRESIDENT	(i)	196,365.	0.	0.	0.	0.	196,365.	0.
	(ii)	0.	0.	0.	0.	0.	0.	0.
	(i)							
	(ii)							
	(i)							
	(ii)							
	(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 1B:

MASS AUDUBON PAID ANNUAL FEES TO A COLLEGE ALUMNI CLUB IN
BOSTON ON BEHALF OF THE PRESIDENT IN ORDER FOR THE PRESIDENT TO HAVE A
CONVENIENT LOCATION IN DOWNTOWN BOSTON TO MEET WITH DONORS AND BOARD
MEMBERS.

PART I, LINE 4A:

LAURA JOHNSON, FORMER PRESIDENT, RECEIVED A SEVERANCE
PAYMENT OF \$196,365.

Part IV Business Transactions Involving Interested Persons.

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

(a) Name of interested person	(b) Relationship between interested person and the organization	(c) Amount of transaction	(d) Description of transaction	(e) Sharing of organization's revenues?	
				Yes	No
ROBERT BALL	DIRECTOR AT MASS AU	87,475.	FEES PAID T		X
GERARD BERTRAND	FORMER PRESIDENT	18,576.	CONSULTING		X
LAURA JOHNSON	FORMER PRESIDENT	105,735.	CONSULTING		X
JONATHAN PANEK	FORMER BOARD CHAIR	250,000.	PURCHASED L		X

Part V Supplemental Information

Provide additional information for responses to questions on Schedule L (see instructions).

SCH L, PART IV, BUSINESS TRANSACTIONS INVOLVING INTERESTED PERSONS:

(A) NAME OF PERSON: ROBERT BALL

(B) RELATIONSHIP BETWEEN INTERESTED PERSON AND ORGANIZATION:

DIRECTOR AT MASS AUDUBON AND VP AT WELLINGTON MANAGEMENT COMPANY

(D) DESCRIPTION OF TRANSACTION: FEES PAID TO WELLINGTON MANAGEMENT

COMPANY FOR MANAGING A PORTION OF MASS AUDUBON'S ENDOWMENT FUND.

(A) NAME OF PERSON: GERARD BERTRAND

(D) DESCRIPTION OF TRANSACTION: CONSULTING TO MASS AUDUBON ON

FUND-RAISING AND PROGRAMMATIC ACTIVITIES.

(A) NAME OF PERSON: LAURA JOHNSON

(D) DESCRIPTION OF TRANSACTION: CONSULTING TO MASS AUDUBON ON

FUND-RAISING AND PROGRAMMATIC ACTIVITIES.

(A) NAME OF PERSON: JONATHAN PANEK

(D) DESCRIPTION OF TRANSACTION: PURCHASED LAND FOR SANCTUARY ADDITION

FROM A REALTY TRUST IN WHICH FORMER MASS AUDUBON DIRECTOR AND BOARD CHAIR

JONATHAN PANEK IS THE SOLE TRUSTEE. JONATHAN PANEK DID NOT PARTICIPATE

IN THE FULL BOARD AND BOARD COMMITTEE DISCUSSIONS OR VOTES TO AUTHORIZE

Part V Supplemental Information

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

THIS PURCHASE, NOR WAS HE PRESENT IN THE ROOM WHEN THE BOARD AND BOARD
COMMITTEE DISCUSSIONS AND VOTES TOOK PLACE. THE PURCHASE PRICE WAS
DETERMINED BASED ON A FULL-NARRATIVE INDEPENDENT APPRAISED FAIR MARKET
VALUE FOR THE LAND.

**SCHEDULE M
(Form 990)**

Noncash Contributions

OMB No. 1545-0047

2013

Open to Public Inspection

Department of the Treasury
Internal Revenue Service

- ▶ Complete if the organizations answered "Yes" on Form 990, Part IV, lines 29 or 30.
- ▶ Attach to Form 990.
- ▶ Information about Schedule M (Form 990) and its instructions is at www.irs.gov/form990

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

Part I Types of Property

	(a) Check if applicable	(b) Number of contributions or items contributed	(c) Noncash contribution amounts reported on Form 990, Part VIII, line 1g	(d) Method of determining noncash contribution amounts
1 Art - Works of art	X	15	1,822.	AT NOMINAL AMOUNT
2 Art - Historical treasures				
3 Art - Fractional interests				
4 Books and publications	X		1,341.	AT NOMINAL AMOUNT
5 Clothing and household goods	X		35,502.	AT NOMINAL AMOUNT
6 Cars and other vehicles				
7 Boats and planes	X	4	4,695.	AT NOMINAL AMOUNT
8 Intellectual property				
9 Securities - Publicly traded	X	67	481,442.	FMV PER BROKER
10 Securities - Closely held stock				
11 Securities - Partnership, LLC, or trust interests				
12 Securities - Miscellaneous				
13 Qualified conservation contribution - Historic structures				
14 Qualified conservation contribution - Other				
15 Real estate - Residential				
16 Real estate - Commercial				
17 Real estate - Other	X	5	0.	AT NOMINAL AMOUNT
18 Collectibles				
19 Food inventory				
20 Drugs and medical supplies				
21 Taxidermy				
22 Historical artifacts				
23 Scientific specimens				
24 Archeological artifacts				
25 Other ▶ (_____)				
26 Other ▶ (_____)				
27 Other ▶ (_____)				
28 Other ▶ (_____)				

29 Number of Forms 8283 received by the organization during the tax year for contributions for which the organization completed Form 8283, Part IV, Donee Acknowledgement **29** 5

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

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, LINE 32B:

DONATED PUBLICLY TRADED SECURITIES ARE SOLD BY REGISTERED
BROKERS.

SCHEDULE O
(Form 990 or 990-EZ)

Department of the Treasury
Internal Revenue Service

Supplemental Information to Form 990 or 990-EZ

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

▶ Attach to Form 990 or 990-EZ.

▶ Information about Schedule O (Form 990 or 990-EZ) and its instructions is at www.irs.gov/form990

OMB No. 1545-0047

2013

Open to Public
Inspection

Name of the organization

MASSACHUSETTS AUDUBON SOCIETY, INC.

Employer identification number

04-2104702

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

PURSUES DONATIONS AND PURCHASES OF ADDITIONAL CONSERVATION LAND AND IS ONE OF THE LARGEST CONSERVATION LANDOWNERS IN THE COMMONWEALTH. AN ESTIMATED 451,000 VISITORS CAME TO ENJOY MASS AUDUBON PROPERTIES IN FY 2014.

MASS AUDUBON IS 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 2014, MASS AUDUBON TAUGHT NATURE PROGRAMS TO MORE THAN 206,000 CHILDREN AND ADULTS, ENROLLED 9,300 CHILDREN IN ITS DAY AND RESIDENTIAL NATURE CAMPS, AND CONDUCTED SCIENCE/NATURE TRAINING FOR MORE THAN 1,600 TEACHERS. SPECIAL EVENTS ATTRACTED ANOTHER 27,000 PARTICIPANTS. IN ADDITION, MASS AUDUBON WAS FORTUNATE TO HAVE MORE THAN 13,600 VOLUNTEERS CONTRIBUTE MORE THAN 145,000 HOURS OF SERVICE IN FY 2014.

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

FROM THE FIRST ATLAS WAS PUBLISHED. IN FY 2013, MASS AUDUBON COMPLETED A REPORT ENTITLED THE STATE OF THE BIRDS, A FIRST-EVER, COMPREHENSIVE OVERVIEW OF THE STATUS OF ALL OF THE BREEDING AND WINTERING BIRD SPECIES IN MASSACHUSETTS AND DOCUMENTING THE CHANGES IN BIRDLIFE IN MASSACHUSETTS IN RECENT YEARS.

IN ADDITION, THE MASS AUDUBON WEBSITE (WWW.MASSAUDUBON.ORG) OFFERS A WIDE VARIETY OF INFORMATION ON CONSERVATION, LAND PROTECTION, ADVOCACY,

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CLIMATE CHANGE/ENERGY CONSERVATION AND THE NATURAL WORLD. CURRENTLY, MASS AUDUBON HAS 22 SANCTUARY E-NEWSLETTERS AND 12 OTHER E-NEWSLETTERS ON SPECIFIC TOPICS. MASS AUDUBON ALSO OPERATES A RETAIL OUTLET IN LINCOLN WHICH SELLS MERCHANDISE RELATED TO NATURE AND NATURE EDUCATION TO BOTH MEMBERS AND NON-MEMBERS.

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

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

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

ADVOCACY: MASS AUDUBON EDUCATES LOCAL, STATE AND FEDERAL OFFICIALS, CITIZENS AND OUR MEMBERS ON THE VALUE AND CONDITION OF NATURAL RESOURCES IN MASSACHUSETTS, MOTIVATING AND ASSISTING THEM TO MAKE DECISIONS THAT PROMOTE THE CONSERVATION OF THE RICH NATURAL HERITAGE OF THE COMMONWEALTH. IN DOING SO, MASS AUDUBON FOCUSES ON SEVERAL KEY PROGRAMMATIC AREAS: THE ESTABLISHMENT AND ENFORCEMENT OF SOUND CONSERVATION LAWS AND REGULATIONS, LAND AND WATER RESOURCE PLANNING,

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AND MUNICIPAL AND REGIONAL COORDINATION WITH PUBLIC AND PRIVATE
CONSERVATION ORGANIZATIONS.

FOR EXAMPLE, IN FY 2014 MASS AUDUBON PUBLIC POLICY INITIATIVES
INCLUDED: PREVENTING THE PASSAGE OF A BILL THAT WOULD HAVE REPEALED
KEY PROVISIONS OF THE MASSACHUSETTS ENDANGERED SPECIES ACT AND
DEVELOPING AN ALTERNATIVE BILL; WORKING SUCCESSFULLY WITH LEGISLATORS
AND COLLEAGUES AT OTHER ENVIRONMENTAL GROUPS FOR THE SUCCESSFUL PASSAGE
OF A NEW ENVIRONMENTAL BOND; CONDUCTING 19 WORKSHOPS WITH OVER 800
PARTICIPANTS ON THE TOPIC OF SUSTAINABLE COMMUNITY GROWTH THROUGH THE
OUR SHAPING THE FUTURE PROGRAM, OFTEN IN COLLABORATION WITH THE
MASSACHUSETTS EXECUTIVE OFFICE OF ENERGY AND ENVIRONMENTAL AFFAIRS AND
THE NATURAL HERITAGE AND ENDANGERED SPECIES PROGRAM; DRAFTING AND
SECURING CO-SPONSORS FOR THE MASSACHUSETTS CLIMATE CHANGE ADAPTATION
MANAGEMENT PLAN AND FORMING A 25-MEMBER ADAPTATION COALITION; AND
SUPPORTING AND WORKING TOWARD ADOPTION OF UPDATED LEGISLATION THAT
WOULD HELP COMMUNITIES PRESERVE OPEN SPACE AND HISTORIC SITES, CREATE
AFFORDABLE HOUSING, AND DEVELOP OUTDOOR RECREATIONAL FACILITIES.

MASS AUDUBON ALSO SHARES ITS EXPERTISE THROUGH PARTICIPATION AS MEMBERS
OF VARIOUS ADVISORY OR WORKING COMMITTEES INCLUDING CHAIRING THE
MASSACHUSETTS OCEAN ADVISORY COMMISSION ASSISTING IN IMPLEMENTATION OF
THE OCEAN MANAGEMENT ACT.

EXPENSES \$ 470,858. INCLUDING GRANTS OF \$ 0. REVENUE \$ 19.

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

MASS AUDUBON DOES NOT HAVE ANY STOCKHOLDERS BUT IT DOES HAVE
MEMBERS. MEMBERSHIP IS OPEN TO PEOPLE OF ALL BACKGROUNDS WHO SHARE THE
MISSION OF PROTECTING THE MASSACHUSETTS ENVIRONMENT AND WHO PAY THE

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REQUIRED DUES. BASIC MEMBERSHIP COSTS \$48 PER YEAR FOR AN INDIVIDUAL AND \$65 PER YEAR FOR A FAMILY. MASS AUDUBON CURRENTLY HAS APPROXIMATELY 100,000 MEMBERS. IN ADDITION TO LENDING THEIR SUPPORT TO IMPORTANT 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 (CONNECTIONS).

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

MASS AUDUBON MEMBERS ARE INVITED TO THE ANNUAL MEETING (HELD IN OCTOBER OR NOVEMBER OF EACH YEAR) TO VOTE ON THE ELECTION OF DIRECTORS, THE MEMBERSHIP OF THE AUDITING COMMITTEE AND ANY OTHER MATTERS 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 AND ANY OTHER BUSINESS WHICH MAY PROPERLY COME BEFORE THE ANNUAL MEETING OR ANY OTHER MEETING OF THE MEMBERS DULY CALLED IN ACCORDANCE WITH THE BY-LAWS.

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

A COPY OF THE FORM 990 WAS REVIEWED IN DETAIL BY THE MASS AUDUBON AUDITING COMMITTEE (A COMMITTEE OF THREE MEMBERS ELECTED BY THE MASS AUDUBON MEMBERSHIP EACH YEAR AT THE ANNUAL MEETING) AND WAS ALSO MADE AVAILABLE ELECTRONICALLY FOR REVIEW AND COMMENT TO ALL MASS AUDUBON DIRECTORS.

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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 IN THE PERIOD BETWEEN 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

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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 SHALL RECOMMEND TO THE BOARD OF DIRECTORS THE CASH AND NON-CASH COMPENSATION POLICIES, PROGRAMS AND AMOUNTS, 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 CONSERVATION PROGRAMS, VICE PRESIDENT FOR PHILANTHROPY, DIRECTOR OF MARKETING AND COMMUNICATIONS, AND ANY OTHER EXECUTIVE EARNING OVER \$100,000 PER YEAR. DISQUALIFIED PERSON IS ASSUMED TO INCLUDE FOR PURPOSES OF THIS POLICY ANYONE ON THE BOARD OF DIRECTORS AND MAY, IN INDICATED CIRCUMSTANCES, BE DEEMED TO INCLUDE MEMBERS OF THE MASS AUDUBON COUNCIL. THE TERM IS FURTHER DEEMED TO INCLUDE ANY OTHER MASS AUDUBON EMPLOYEE EARNING MORE THAN \$100,000 PER YEAR.

THE EXECUTIVE COMMITTEE WILL:

(1) 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 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

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THE INDIVIDUALS CLEARLY MEASURED AND CONSIDERED BY THE EXECUTIVE COMMITTEE.

(2) 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.

(3) 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:

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

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

(3) OBTAIN APPROPRIATE AND COMPARABLE COMPENSATION MARKET DATA, SUCH AS DATA ON THE FOLLOWING: (A) SIMILARLY SITUATED ORGANIZATIONS FOR FUNCTIONALLY COMPARABLE POSITIONS; (B) GEOGRAPHIC DIFFERENTIALS WHICH REFLECT THE COST OF LABOR IN THE GREATER BOSTON AREA; (C) THE AVAILABILITY OF SIMILAR SPECIALTIES IN THE GEOGRAPHIC AREA; (D) INDEPENDENT COMPENSATION SURVEYS; (E) IRS FORM 990 COMPENSATION INFORMATION FOR FUNCTIONALLY COMPARABLE POSITIONS; (F) ACTUAL WRITTEN OFFERS FROM SIMILAR ORGANIZATIONS COMPETING FOR THE SERVICES OF THE

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INCUMBENT.

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, SECTION C, LINE 19:

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

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

CHANGES IN SPLIT-INTEREST AGREEMENTS 431,049.

FORM 990, PART XII, LINE 2C

THE MASS AUDUBON'S POLICIES REGARDING OVERSIGHT OF THE AUDIT AND SELECTION OF AN INDEPENDENT ACCOUNTANT HAVE NOT CHANGED SINCE

**SCHEDULE R
(Form 990)**

Department of the Treasury
Internal Revenue Service

Related Organizations and Unrelated Partnerships

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

▶ Information about Schedule R (Form 990) and its instructions is at www.irs.gov/form990

OMB No. 1545-0047

2013

**Open to Public
Inspection**

Name of the organization

MASSACHUSETTS AUDUBON SOCIETY, INC.

Employer identification number

04-2104702

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

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

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

(a) Name, address, and EIN of related organization	(b) Primary activity	(c) Legal domicile (state or foreign country)	(d) Exempt Code section	(e) Public charity status (if section 501(c)(3))	(f) Direct controlling entity	(g) Section 512(b)(13) controlled entity?	
						Yes	No
WHETSTONE WOOD TRUST FUND C/O MASSACHUSETTS AUDUBON SOCIETY - 30-0174595, 208 SOUTH GREAT ROAD, LINCOLN, MA 01773	ACQUISITION & PRESERVATION OF LAND FOR WILD HABITAT & CONSERVATION PURPOSES	MASSACHUSETTS	501(C)(3)	509(A)(3) TYPE II	MASSACHUSETTS AUDUBON SOCIETY, INC.		X

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

Schedule R (Form 990) 2013

Part III Identification of Related Organizations Taxable as a Partnership Complete if the organization answered "Yes" on Form 990, Part IV, line 34 because it had one or more related organizations treated as a partnership during the tax year.

(a) Name, address, and EIN of related organization	(b) Primary activity	(c) Legal domicile (state or foreign country)	(d) Direct controlling entity	(e) Predominant income (related, unrelated, excluded from tax under sections 512-514)	(f) Share of total income	(g) Share of end-of-year assets	(h) Disproportionate allocations?		(i) Code V-UBI amount in box 20 of Schedule K-1 (Form 1065)	(j) General or managing partner?		(k) Percentage ownership
							Yes	No		Yes	No	

Part IV Identification of Related Organizations Taxable as a Corporation or Trust Complete if the organization answered "Yes" on Form 990, Part IV, line 34 because it had one or more related organizations treated as a corporation or trust during the tax year.

(a) Name, address, and EIN of related organization	(b) Primary activity	(c) Legal domicile (state or foreign country)	(d) Direct controlling entity	(e) Type of entity (C corp, S corp, or trust)	(f) Share of total income	(g) Share of end-of-year assets	(h) Percentage ownership	(i) Section 512(b)(13) controlled entity?	
								Yes	No

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)			
(2)			
(3)			
(4)			
(5)			
(6)			

