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Form

990

Department of the Treasury
Internal Revenue Service

ENVELOPE

DEC 14 2009

POSTMARK

Return of Organization Exempt From Income Tax

Under section 501(c), 527, or 4947(a)(1) of the Internal Revenue Code (except black lung benefit trust or private foundation)

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

OMB No. 1545-0047

2008

Open to Public
Inspection

A For the 2008 calendar year, or tax year beginning , 2008, and ending , 20

B Check if applicable:
☐ Address change
☐ Name change
☐ Initial return
☐ Termination
☐ Amended return
☐ Application pending

Please use IRS label or print or type. See Specific Instructions.

C Name of organization Marine Preservation Association
 Doing Business As
 Number and street (or P O box if mail is not delivered to street address) Room/suite
8777 N. Gainey Center Drive 165
 City or town, state or country, and ZIP + 4
Scottsdale, Arizona 85258-2152

D Employer identification number
86 0662511

E Telephone number
 (480) 991-5500

G Gross receipts \$ 79,134,060

F Name and address of principal officer:
Brett G. Drewry, same as C above

H(a) Is this a group return for affiliates? ☐ Yes ☒ No
H(b) Are all affiliates included? ☐ Yes ☒ No
 If "No," attach a list. (see instructions)
H(c) Group exemption number ▶

I Tax-exempt status: ☒ 501(c) (6) (insert no.) ☐ 4947(a)(1) or ☐ 527

J Website: ▶ www.mpaz.org

K Type of organization: ☒ Corporation ☐ Trust ☐ Association ☐ Other ▶

L Year of formation: 1990 **M** State of legal domicile: AZ

Part I Summary

1 Briefly describe the organization's mission or most significant activities: To promote the welfare and interests of the petroleum and energy industry and the related petroleum transportation industry through efforts to help these industries address the problems caused by discharges of oil and petroleum products on water.

2 Check this box ☐ if the organization discontinued its operations or disposed of more than 25% of its assets.

3 Number of voting members of the governing body (Part VI, line 1a) 3 9

4 Number of independent voting members of the governing body (Part VI, line 1b) 4 9

5 Total number of employees (Part V, line 2a) 5 5

6 Total number of volunteers (estimate if necessary) 6 0

7a Total gross unrelated business revenue from Part VIII, line 12, column (C) 7a 0

7b Net unrelated business taxable income from Form 990-T, line 34. 7b 0

	Prior Year	Current Year
8 Contributions and grants (Part VIII, line 1h)	83,825,544	78,486,212
9 Program service revenue (Part VIII, line 2g)	0	0
10 Investment income (Part VIII, column (A), lines 3, 4, and 7d)	993,834	647,848
11 Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e)	0	0
12 Total revenue—add lines 8 through 11 (must equal Part VIII, column (A), line 12)	84,819,378	79,134,060
13 Grants and similar amounts paid (Part IX, column (A), lines 1–3)	76,000,000	68,000,000
14 Benefits paid to or for members (Part IX, column (A), line 4)	0	0
15 Salaries, other compensation, employee benefits (Part IX, column (A), lines 5–10)	567,043	600,779
16a Professional fundraising fees (Part IX, column (A), line 11e)	0	0
b Total fundraising expenses (Part IX, column (D), line 25) ▶	0	0
17 Other expenses (Part IX, column (A), lines 11a–11d, 11f–24f)	695,160	85,983
18 Total expenses. Add lines 13–17 (must equal Part IX, column (A), line 25)	77,262,203	68,686,762
19 Revenue less expenses. Subtract line 18 from line 12	7,557,175	10,447,298
20 Total assets (Part X, line 16)	Beginning of Year 11,385,063	End of Year 26,328,796
21 Total liabilities (Part X, line 26)	3,960,224	8,456,659
22 Net assets or fund balances. Subtract line 21 from line 20	7,424,839	17,872,137

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. My signature of preparer (other than officer) is based on all information of which preparer has any knowledge.

Sign Here Brett Drewry November 10, 2009
 Signature of officer Date
Brett Drewry, President & Chief Executive Officer
 Type or print name and title

Paid Preparer's Use Only
 Preparer's signature FRESNO, CA Date
 Check if self-employed ☐ Preparer's identifying number (see instructions)
 Firm's name (or yours if self-employed), address, and ZIP + 4
 EIN ▶
 Phone no ▶ ()

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

For Privacy Act and Paperwork Reduction Act Notice, see the separate instructions.

Cat No 11282Y

Form 990 (2008) 21

912

SCANNED JAN 07 2010

Part III Statement of Program Service Accomplishments (see instructions)**1** Briefly describe the organization's mission:

The Marine Preservation Association is a privately funded, non-profit corporation which supports its members' ability to meet their United States oil spill response requirements by providing funding for and a planning forum for establishing and maintaining efficient, effective oil spill response capabilities.

- 2** Did the organization undertake any significant program services during the year which were not listed on the prior Form 990 or 990-EZ? ☐ Yes ☒ No
If "Yes," describe these new services on Schedule O.

- 3** Did the organization cease conducting, or make significant changes in how it conducts, any program services? ☐ Yes ☒ No
If "Yes," describe these changes on Schedule O.

- 4** Describe the exempt purpose achievements for each of the organization's three largest program services by expenses. Section 501(c)(3) and 501(c)(4) organizations and section 4947(a)(1) trusts are required to report the amount of grants and allocations to others, the total expenses, and revenue, if any, for each program service reported.

4a (Code:) (Expenses \$ including grants of \$) (Revenue \$)
Provided financial assistance in the form of grants provided to a social welfare organization totalling \$68 million in order to maintain and increase existing capabilities for mitigating the environmental damage caused by oil spills within specified geographic areas determined by the Board of Directors of the Corporation.

4b (Code:) (Expenses \$ including grants of \$) (Revenue \$)

4c (Code:) (Expenses \$ including grants of \$) (Revenue \$)

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

4e Total program service expenses ► \$ (Must equal Part IX, Line 25, column (B).)

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)? If "Yes," complete Schedule A	1	✓
2 Is the organization required to complete Schedule B, Schedule of Contributors?	2	✓
3 Did the organization engage in direct or indirect political campaign activities on behalf of or in opposition to candidates for public office? If "Yes," complete Schedule C, Part I	3	✓
4 Section 501(c)(3) organizations. Did the organization engage in lobbying activities? If "Yes," complete Schedule C, Part II	4	
5 Section 501(c)(4), 501(c)(5), and 501(c)(6) organizations. Is the organization subject to the section 6033(e) notice and reporting requirement and proxy tax? If "Yes," complete Schedule C, Part III	5	✓
6 Did the organization maintain any donor advised funds or any accounts where donors have the right to provide advice on the distribution or investment of amounts in such funds or accounts? If "Yes," complete Schedule D, Part I	6	✓
7 Did the organization receive or hold a conservation easement, including easements to preserve open space, the environment, historic land areas, or historic structures? If "Yes," complete Schedule D, Part II	7	✓
8 Did the organization maintain collections of works of art, historical treasures, or other similar assets? If "Yes," complete Schedule D, Part III	8	✓
9 Did the organization report an amount in Part X, line 21; serve as a custodian for amounts not listed in Part X; or provide credit counseling, debt management, credit repair, or debt negotiation services? If "Yes," complete Schedule D, Part IV	9	✓
10 Did the organization hold assets in term, permanent, or quasi-endowments? If "Yes," complete Schedule D, Part V	10	✓
11 Did the organization report an amount in Part X, lines 10, 12, 13, 15, or 25? If "Yes," complete Schedule D, Parts VI, VII, VIII, IX, or X as applicable	11	✓
12 Did the organization receive an audited financial statement for the year for which it is completing this return that was prepared in accordance with GAAP? If "Yes," complete Schedule D, Parts XI, XII, and XIII	12	✓
13 Is the organization a school described in section 170(b)(1)(A)(ii)? If "Yes," complete Schedule E	13	✓
14a Did the organization maintain an office, employees, or agents outside of the U.S.?	14a	✓
b Did the organization have aggregate revenues or expenses of more than \$10,000 from grantmaking, fundraising, business, and program service activities outside the U.S.? If "Yes," complete Schedule F, Part I	14b	✓
15 Did the organization report on Part IX, column (A), line 3, more than \$5,000 of grants or assistance to any organization or entity located outside the United States? If "Yes," complete Schedule F, Part II	15	✓
16 Did the organization report on Part IX, column (A), line 3, more than \$5,000 of aggregate grants or assistance to individuals located outside the United States? If "Yes," complete Schedule F, Part III	16	✓
17 Did the organization report more than \$15,000 on Part IX, column (A), line 11e? If "Yes," complete Schedule G, Part I	17	✓
18 Did the organization report more than \$15,000 total on Part VIII, lines 1c and 8a? If "Yes," complete Schedule G, Part II	18	✓
19 Did the organization report more than \$15,000 on Part VIII, line 9a? If "Yes," complete Schedule G, Part III	19	✓
20 Did the organization operate one or more hospitals? If "Yes," complete Schedule H	20	✓
21 Did the organization report more than \$5,000 on Part IX, column (A), line 1? If "Yes," complete Schedule I, Parts I and II	21	✓
22 Did the organization report more than \$5,000 on Part IX, column (A), line 2? If "Yes," complete Schedule I, Parts I and III	22	✓
23 Did the organization answer "Yes" to Part VII, Section A, questions 3, 4, or 5? If "Yes," complete Schedule J	23	✓
24a Did the organization have a tax-exempt bond issue with an outstanding principal amount of more than \$100,000 as of the last day of the year, that was issued after December 31, 2002? If "Yes," answer questions 24b-24d and complete Schedule K. If "No," go to question 25	24a	✓
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? If "Yes," complete Schedule L, Part I	25a	
b Did the organization become aware that it had engaged in an excess benefit transaction with a disqualified person from a prior year? If "Yes," complete Schedule L, Part I	25b	
26 Was a loan to or by a current or former officer, director, trustee, key employee, highly compensated employee, or disqualified person outstanding as of the end of the organization's tax year? If "Yes," complete Schedule L, Part II	26	✓
27 Did the organization provide a grant or other assistance to an officer, director, trustee, key employee, or substantial contributor, or to a person related to such an individual? If "Yes," complete Schedule L, Part III	27	✓

Part IV Checklist of Required Schedules (continued)

	Yes	No
28 During the tax year, did any person who is a current or former officer, director, trustee, or key employee:		
a Have a direct business relationship with the organization (other than as an officer, director, trustee, or employee), or an indirect business relationship through ownership of more than 35% in another entity (individually or collectively with other person(s) listed in Part VII, Section A)? <i>If "Yes," complete Schedule L, Part IV</i>		✓
b Have a family member who had a direct or indirect business relationship with the organization? <i>If "Yes," complete Schedule L, Part IV</i>		✓
c Serve as an officer, director, trustee, key employee, partner, or member of an entity (or a shareholder of a professional corporation) doing business with the organization? <i>If "Yes," complete Schedule L, Part IV</i>		✓
29 Did the organization receive more than \$25,000 in non-cash contributions? <i>If "Yes," complete Schedule M</i>		✓
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>		✓
31 Did the organization liquidate, terminate, or dissolve and cease operations? <i>If "Yes," complete Schedule N, Part I</i>		✓
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>		✓
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>		✓
34 Was the organization related to any tax-exempt or taxable entity? <i>If "Yes," complete Schedule R, Parts II, III, IV, and V, line 1</i>	✓	
35 Is any related organization a controlled entity within the meaning of section 512(b)(13)? <i>If "Yes," complete Schedule R, Part V, line 2</i>		✓
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>		
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>		✓

Part V Statements Regarding Other IRS Filings and Tax Compliance

		Yes	No
1a	Enter the number reported in Box 3 of Form 1096, Annual Summary and Transmittal of U.S. Information Returns. Enter -0- if not applicable	1a 6	
b	Enter the number of Forms W-2G included in line 1a. Enter -0- if not applicable	1b 0	
c	Did the organization comply with backup withholding rules for reportable payments to vendors and reportable gaming (gambling) winnings to prize winners?	1c	
2a	Enter the number of employees reported on Form W-3, Transmittal of Wage and Tax Statements, filed for the calendar year ending with or within the year covered by this return	2a 5	
b	If at least one is reported on line 2a, did the organization file all required federal employment tax returns? Note. If the sum of lines 1a and 2a is greater than 250, you may be required to e-file this return. (see instructions)	2b	✓
3a	Did the organization have unrelated business gross income of \$1,000 or more during the year covered by this return?	3a	✓
b	If "Yes," has it filed a Form 990-T for this year? If "No," provide an explanation in Schedule O	3b	
4a	At any time during the calendar year, did the organization have an interest in, or a signature or other authority over, a financial account in a foreign country (such as a bank account, securities account, or other financial account)?	4a	✓
b	If "Yes," enter the name of the foreign country: ▶ See the instructions for exceptions and filing requirements for Form TD F 90-22.1, Report of Foreign Bank and Financial Accounts.		
5a	Was the organization a party to a prohibited tax shelter transaction at any time during the tax year?	5a	✓
b	Did any taxable party notify the organization that it was or is a party to a prohibited tax shelter transaction?	5b	✓
c	If "Yes," to question 5a or 5b, did the organization file Form 8886-T, Disclosure by Tax-Exempt Entity Regarding Prohibited Tax Shelter Transaction?	5c	
6a	Did the organization solicit any contributions that were not tax deductible?	6a	✓
b	If "Yes," did the organization include with every solicitation an express statement that such contributions or gifts were not tax deductible?	6b	
7	Organizations that may receive deductible contributions under section 170(c).		
a	Did the organization provide goods or services in exchange for any quid pro quo contribution of more than \$75?	7a	
b	If "Yes," did the organization notify the donor of the value of the goods or services provided?	7b	
c	Did the organization sell, exchange, or otherwise dispose of tangible personal property for which it was required to file Form 8282?	7c	
d	If "Yes," indicate the number of Forms 8282 filed during the year	7d	
e	Did the organization, during the year, receive any funds, directly or indirectly, to pay premiums on a personal benefit contract?	7e	
f	Did the organization, during the year, pay premiums, directly or indirectly, on a personal benefit contract?	7f	
g	For all contributions of qualified intellectual property, did the organization file Form 8899 as required?	7g	
h	For contributions of cars, boats, airplanes, and other vehicles, did the organization file a Form 1098-C as required?	7h	
8	Section 501(c)(3) and other sponsoring organizations maintaining donor advised funds and section 509(a)(3) supporting organizations. Did the supporting organization, or a fund maintained by a sponsoring organization, have excess business holdings at any time during the year?	8	
9	Section 501(c)(3) and other sponsoring organizations maintaining donor advised funds.		
a	Did the organization make any taxable distributions under section 4966?	9a	
b	Did the organization make a distribution to a donor, donor advisor, or related person?	9b	
10	Section 501(c)(7) organizations. Enter:		
a	Initiation fees and capital contributions included on Part VIII, line 12.	10a	
b	Gross receipts, included on Form 990, Part VIII, line 12, for public use of club facilities	10b	
11	Section 501(c)(12) organizations. Enter:		
a	Gross income from members or shareholders	11a	
b	Gross income from other sources (Do not net amounts due or paid to other sources against amounts due or received from them.)	11b	
12a	Section 4947(a)(1) non-exempt charitable trusts. Is the organization filing Form 990 in lieu of Form 1041?	12a	
b	If "Yes," enter the amount of tax-exempt interest received or accrued during the year.	12b	

Part VI Governance, Management, and Disclosure (Sections A, B, and C request information about policies not required by the Internal Revenue Code.)

Section A. Governing Body and Management

		Yes	No
For each "Yes" response to lines 2–7b below, and for a "No" response to lines 8 or 9b below, describe the circumstances, processes, or changes in Schedule O. See instructions.			
1a	Enter the number of voting members of the governing body	1a	9
b	Enter the number of voting members that are independent	1b	9
2	Did any officer, director, trustee, or key employee have a family relationship or a business relationship with any other officer, director, trustee, or key employee?	2	✓
3	Did the organization delegate control over management duties customarily performed by or under the direct supervision of officers, directors or trustees, or key employees to a management company or other person?	3	✓
4	Did the organization make any significant changes to its organizational documents since the prior Form 990 was filed?	4	✓
5	Did the organization become aware during the year of a material diversion of the organization's assets?	5	✓
6	Does the organization have members or stockholders?	6	✓
7a	Does the organization have members, stockholders, or other persons who may elect one or more members of the governing body?	7a	✓
b	Are any decisions of the governing body subject to approval by members, stockholders, or other persons?	7b	✓
8	Did the organization contemporaneously document the meetings held or written actions undertaken during the year by the following:		
a	The governing body?	8a	✓
b	Each committee with authority to act on behalf of the governing body?	8b	✓
9a	Does the organization have local chapters, branches, or affiliates?	9a	✓
b	If "Yes," does the organization have written policies and procedures governing the activities of such chapters, affiliates, and branches to ensure their operations are consistent with those of the organization?	9b	
10	Was a copy of the Form 990 provided to the organization's governing body before it was filed? All organizations must describe in Schedule O the process, if any, the organization uses to review the Form 990	10	✓
11	Is there any officer, director or 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	11	✓

Section B. Policies

		Yes	No
12a	Does the organization have a written conflict of interest policy? If "No," go to line 13	12a	✓
b	Are officers, directors or trustees, and key employees required to disclose annually interests that could give rise to conflicts?	12b	✓
c	Does the organization regularly and consistently monitor and enforce compliance with the policy? If "Yes," describe in Schedule O how this is done	12c	✓
13	Does the organization have a written whistleblower policy?	13	✓
14	Does the organization have a written document retention and destruction policy?	14	✓
15	Did the process for determining compensation of the following persons include a review and approval by independent persons, comparability data, and contemporaneous substantiation of the deliberation and decision:		
a	The organization's CEO, Executive Director, or top management official?	15a	✓
b	Other officers or key employees of the organization?	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?	16a	✓
b	If "Yes," has the organization adopted a written policy or procedure requiring the organization to evaluate its participation in joint venture arrangements under applicable federal tax law, and taken steps to safeguard the organization's exempt status with respect to such arrangements?	16b	

Section C. Disclosure

17 List the states with which a copy of this Form 990 is required to be filed ► Arizona

18 Section 6104 requires an organization to make its Forms 1023 (or 1024 if applicable), 990, and 990-T (501(c)(3)s only) available for public inspection. Indicate how you make these available. Check all that apply.
☐ Own website ☐ Another's website ☒ Upon request

19 Describe in Schedule O whether (and if so, how), the organization makes its governing documents, conflict of interest policy, and financial statements available to the public.

20 State the name, physical address, and telephone number of the person who possesses the books and records of the organization: ► Jaclyn Cerna, 8777 N. Gainey Center Drive, Suite 165, Scottsdale, Arizona 85258, 480-991-5500

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

1a Complete this table for all persons required to be listed. Use Schedule J-2 if additional space is needed.

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

• 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 the organization did not compensate any officer, director, trustee, or key employee.

(A) Name and Title	(B) Average hours per week	(C) Position (check all that apply)						(D) Reportable compensation from the organization (W-2/1099-MISC)	(E) Reportable compensation from related organizations (W-2/1099-MISC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual trustee or director	Institutional trustee	Officer	Key employee	Highest compensated employee	Former			
Robert Baldwin Director	0	✓						0	0	0
John Covert Director/President/Chief Executive Officer	25	✓		✓				243,000	0	56,140
Leon Crites Director	0	✓						0	0	0
Marjorie Dawson Director	0	✓						0	0	0
William Lerch Director	0	✓						0	0	0
Steven McCall Director	0	✓						0	0	0
George McShea, Jr. Director	0	✓						0	0	0
Martin Padilla Director	0	✓						0	0	0
T.F. Plummer Director/Chairperson	0	✓		✓				0	0	0
Robert Scharnell Director	0	✓						0	0	0
Peter Velez Director	0	✓						0	0	0
Brett Drewry Chief Financial Officer/Secretary	50			✓				163,144	0	40,625
Robert Aldag Former Director/President/CEO	0						✓	258,891	0	0

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

[illegible]

1b Total	665,035	0	96,765
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2 Total number of individuals (including those in 1a) who received more than \$100,000 in reportable compensation from the organization ▶ 3

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

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.

(A) Name and business address	(B) Description of services	(C) Compensation
2 Total number of independent contractors (including those in 1) who received more than \$100,000 in compensation from the organization ► 0		

Part VIII Statement of Revenue				(A) Total revenue	(B) Related or exempt function revenue	(C) Unrelated business revenue	(D) Revenue excluded from tax under sections 512, 513, or 514
Contributions, gifts, grants and other similar amounts	1a Federated campaigns	1a	0				
	b Membership dues	1b	78,486,212				
	c Fundraising events	1c	0				
	d Related organizations	1d	0				
	e Government grants (contributions)	1e	0				
	f All other contributions, gifts, grants, and similar amounts not included above	1f	0				
	g Noncash contributions included in lines 1a-1f: \$		0				
	h Total. Add lines 1a-1f			78,486,212			
Program Service Revenue			Business Code				
	2a						
	b						
	c						
	d						
	e						
	f All other program service revenue						
	g Total. Add lines 2a-2f			0			
Other Revenue	3 Investment income (including dividends, interest, and other similar amounts)			647,848	647,848	0	0
	4 Income from investment of tax-exempt bond proceeds			0	0	0	0
	5 Royalties			0	0	0	0
		(i) Real	(ii) Personal				
	6a Gross Rents	0	0				
	b Less: rental expenses	0	0				
	c Rental income or (loss)	0	0				
	d Net rental income or (loss)			0	0	0	0
	7a Gross amount from sales of assets other than inventory	(i) Securities	(ii) Other				
		0	0				
	b Less: cost or other basis and sales expenses	0	0				
	c Gain or (loss)	0	0				
	d Net gain or (loss)			0	0	0	0
	8a Gross income from fundraising events (not including \$ of contributions reported on line 1c). See Part IV, line 18	a	0				
	b Less: direct expenses	b	0				
	c Net income or (loss) from fundraising events			0	0	0	0
	9a Gross income from gaming activities. See Part IV, line 19	a	0				
	b Less: direct expenses	b	0				
	c Net income or (loss) from gaming activities			0	0	0	0
	10a Gross sales of inventory, less returns and allowances	a	0				
b Less: cost of goods sold	b	0					
c Net income or (loss) from sales of inventory			0	0	0	0	
Miscellaneous Revenue		Business Code					
11a							
b							
c							
d All other revenue							
e Total. Add lines 11a-11d			0				
12 Total Revenue. Add lines 1h, 2g, 3, 4, 5, 6d, 7d, 8c, 9c, 10c, and 11e				79,134,060	79,134,060		

Part IX Statement of Functional Expenses

Section 501(c)(3) and 501(c)(4) organizations must complete all columns.

All other organizations must complete column (A) but are not required to complete columns (B), (C), and (D).

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 U.S. See Part IV, line 21	68,000,000			
2	Grants and other assistance to individuals in the U.S. See Part IV, line 22	0			
3	Grants and other assistance to governments, organizations, and individuals outside the U.S. See Part IV, lines 15 and 16	0			
4	Benefits paid to or for members	0			
5	Compensation of current officers, directors, trustees, and key employees	479,147			
6	Compensation not included above, to disqualified persons (as defined under section 4958(f)(1)) and persons described in section 4958(c)(3)(B)	0			
7	Other salaries and wages	50,670			
8	Pension plan contributions (include section 401(k) and section 403(b) employer contributions)	7,407			
9	Other employee benefits	30,798			
10	Payroll taxes	32,757			
11	Fees for services (non-employees):				
a	Management	0			
b	Legal	101,236			
c	Accounting	16,650			
d	Lobbying	0			
e	Professional fundraising services. See Part IV, line 17	0			
f	Investment management fees	0			
g	Other	14,335			
12	Advertising and promotion	45,776			
13	Office expenses	31,866			
14	Information technology	1,679			
15	Royalties	0			
16	Occupancy	64,632			
17	Travel	80,690			
18	Payments of travel or entertainment expenses for any federal, state, or local public officials	0			
19	Conferences, conventions, and meetings	20,591			
20	Interest	0			
21	Payments to affiliates	0			
22	Depreciation, depletion, and amortization	3,661			
23	Insurance	6,607			
24	Other expenses. Itemize expenses not covered above. (Expenses grouped together and labeled miscellaneous may not exceed 5% of total expenses shown on line 25 below.)				
a	Dues and Subscriptions	10,256			
b	Payroll Processing	4,474			
c	Taxes and Licenses	456			
d	Net Liability Write-down	(316,926)			
e					
f	All other expenses				
25	Total functional expenses. Add lines 1 through 24f	68,686,762			
26	Joint Costs. Check here ☐ if following SOP 98-2. Complete this line only if the organization reported in column (B) joint costs from a combined educational campaign and fundraising solicitation				

Part X Balance Sheet

		(A) Beginning of year		(B) End of year
Assets	1 Cash—non-interest-bearing	47,893	1	1,559
	2 Savings and temporary cash investments	11,317,337	2	26,262,308
	3 Pledges and grants receivable, net	0	3	0
	4 Accounts receivable, net	966	4	31,950
	5 Receivables from current and former officers, directors, trustees, key employees, or other related parties. Complete Part II of Schedule L	0	5	0
	6 Receivables from other disqualified persons (as defined under section 4958(f)(1)) and persons described in section 4958(c)(3)(B). Complete Part II of Schedule L	0	6	0
	7 Notes and loans receivable, net	0	7	0
	8 Inventories for sale or use	0	8	0
	9 Prepaid expenses and deferred charges	3,362	9	17,735
	10a Land, buildings, and equipment: cost basis	155,750		
	b Less: accumulated depreciation. Complete Part VI of Schedule D	140,506		
		15,505	10c	15,244
	11 Investments—publicly traded securities	0	11	0
	12 Investments—other securities. See Part IV, line 11	0	12	0
	13 Investments—program-related. See Part IV, line 11	0	13	0
	14 Intangible assets	0	14	0
15 Other assets. See Part IV, line 11	0	15	0	
16 Total assets. Add lines 1 through 15 (must equal line 34)	11,385,063	16	26,328,796	
Liabilities	17 Accounts payable and accrued expenses	1,172,655	17	595,117
	18 Grants payable	0	18	0
	19 Deferred revenue	2,787,569	19	7,861,542
	20 Tax-exempt bond liabilities	0	20	0
	21 Escrow account liability. Complete Part IV of Schedule D	0	21	0
	22 Payables to current and former officers, directors, trustees, key employees, highest compensated employees, and disqualified persons. Complete Part II of Schedule L	0	22	0
	23 Secured mortgages and notes payable to unrelated third parties	0	23	0
	24 Unsecured notes and loans payable	0	24	0
	25 Other liabilities. Complete Part X of Schedule D	0	25	0
	26 Total liabilities. Add lines 17 through 25	3,960,224	26	8,456,659
Net Assets or Fund Balances	Organizations that follow SFAS 117, check here ☒ and complete lines 27 through 29, and lines 33 and 34.			
	27 Unrestricted net assets	7,424,839	27	17,872,137
	28 Temporarily restricted net assets	0	28	0
	29 Permanently restricted net assets	0	29	0
	Organizations that do not follow SFAS 117, check here ☐ and complete lines 30 through 34.			
	30 Capital stock or trust principal, or current funds	0	30	0
	31 Paid-in or capital surplus, or land, building, or equipment fund	0	31	0
	32 Retained earnings, endowment, accumulated income, or other funds	0	32	0
	33 Total net assets or fund balances	7,424,839	33	17,872,137
	34 Total liabilities and net assets/fund balances	11,385,063	34	26,328,796

Part XI Financial Statements and Reporting

- 1** Accounting method used to prepare the Form 990: ☐ Cash ☒ Accrual ☐ Other
- 2a** Were the organization's financial statements compiled or reviewed by an independent accountant?
- b** Were the organization's financial statements audited by an independent accountant?
- c** If "Yes" to lines 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?
- 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?
- b** If "Yes," did the organization undergo the required audit or audits?

	Yes	No
2a		☒
2b	☒	
2c	☒	
3a		☒
3b		

**SCHEDULE D
(Form 990)**

Department of the Treasury
Internal Revenue Service

Supplemental Financial Statements

▶ **Attach to Form 990. To be completed by organizations that answered "Yes," to Form 990, Part IV, line 6, 7, 8, 9, 10, 11, or 12.**

OMB No 1545-0047

2008

**Open to Public
Inspection**

Name of the organization

Marine Preservation Association

Employer identification number

86 : 0662511

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? ☐ Yes ☐ No		
6 Did the organization inform all grantees, donors, and donor advisors in writing that grant funds may be used only for charitable purposes and not for the benefit of the donor or donor advisor or other impermissible private benefit? ☐ Yes ☐ 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 pleasure)	☐ Preservation of an historically important land area
☐ Protection of natural habitat	☐ Preservation of certified historic structure
☐ Preservation of open space	

2 Complete lines 2a–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 Year
a Total number of conservation easements	2a
b Total acreage restricted by conservation easements	2b
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	2d

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

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

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

6 Staff or volunteer hours devoted to monitoring, inspecting, and enforcing easements during the year ▶

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

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

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

Part III Organizations Maintaining Collections of Art, Historical Treasures, or Other Similar Assets. Complete if the organization answered "Yes" to Form 990, Part IV, line 8.

1a If the organization elected, as permitted under SFAS 116, not to report in its revenue statement and balance sheet works of art, historical treasures, or other similar assets held for public exhibition, education, or research in furtherance of public service, provide, in Part XIV, the text of the footnote to its financial statements that describes these items.

b If the organization elected, as permitted under SFAS 116, 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 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 accession and other records, check any of the following that are a significant use of its collection items (check all that apply):

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

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

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

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

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

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

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

2a Did the organization include an amount on Form 990, Part X, line 21? ☐ Yes ☐ No

b If "Yes," explain the arrangement in Part XIV.

Part V Endowment Funds. Complete if 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					
b Contributions					
c Investment earnings or losses					
d Grants or scholarships					
e Other expenditures for facilities and programs					
f Administrative expenses					
g End of year balance					

2 Provide the estimated percentage of the year end balance held as:

- a Board designated or quasi-endowment ▶ %
 b Permanent endowment ▶ %
 c Term endowment ▶ %

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

- (i) unrelated organizations
 (ii) related organizations

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

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

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

Part VI Investments—Land, Buildings, and Equipment. See Form 990, Part X, line 10.

Description of investment	(a) Cost or other basis (investment)	(b) Cost or other basis (other)	(c) Depreciation	(d) Book value
1a Land				
b Buildings				
c Leasehold improvements				
d Equipment		68,809	62,468	6,341
e Other		86,941	78,038	8,903

Total. Add lines 1a–1e. (Column (d) should equal Form 990, Part X, column (B), line 10(c)) ▶ 15,244

Part VII Investments—Other Securities. 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
Financial derivatives and other financial products		
Closely-held equity interests		
Other		
.....		
.....		
.....		
.....		
.....		
.....		
.....		
.....		
Total. (Column (b) should equal Form 990, Part X, col (B) line 12.) ▶		

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

(a) Description of investment type	(b) Book value	(c) Method of valuation. Cost or end-of-year market value
Total. (Column (b) should equal Form 990, Part X, col. (B) line 13) ▶		

Part IX		Other Assets. See Form 990, Part X, line 15.
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[illegible]

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

(a) Description of liability	(b) Amount
Federal income taxes	
Total. (Column (b) should equal Form 990, Part X, col. (B) line 25) ►	

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

1	Total revenue (Form 990, Part VIII, column (A), line 12)	1	79,134,060
2	Total expenses (Form 990, Part IX, column (A), line 25)	2	68,686,762
3	Excess or (deficit) for the year. Subtract line 2 from line 1	3	10,447,298
4	Net unrealized gains (losses) on investments	4	0
5	Donated services and use of facilities	5	0
6	Investment expenses	6	0
7	Prior period adjustments	7	0
8	Other (Describe in Part XIV)	8	0
9	Total adjustments (net). Add lines 4–8	9	0
10	Excess or (deficit) for the year per financial statements. Combine lines 3 and 9	10	10,447,298

1	Total revenue, gains, and other support per audited financial statements	1	79,134,060
2	Amounts included on line 1 but not on Form 990, Part VIII, line 12:		
a	Net unrealized gains on investments	2a	0
b	Donated services and use of facilities	2b	0
c	Recoveries of prior year grants	2c	0
d	Other (Describe in Part XIV)	2d	0
e	Add lines 2a through 2d	2e	0
3	Subtract line 2e from line 1	3	79,134,060
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	0
b	Other (Describe in Part XIV)	4b	0
c	Add lines 4a and 4b	4c	0
5	Total revenue. Add lines 3 and 4c . (This should equal Form 990, Part I, line 12.)	5	79,134,060

1	Total expenses and losses per audited financial statements		1	68,686,762
2	Amounts included on line 1 but not on Form 990, Part IX, line 25:			
a	Donated services and use of facilities	2a	0	
b	Prior year adjustments	2b	0	
c	Losses reported on Form 990, Part IX, line 25	2c	0	
d	Other (Describe in Part XIV)	2d	0	
e	Add lines 2a through 2d		2e	0
3	Subtract line 2e from line 1		3	68,686,762
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	0	
b	Other (Describe in Part XIV)	4b	0	
c	Add lines 4a and 4b		4c	0
5	Total expenses. Add lines 3 and 4c . (This should equal Form 990, Part I, line 18.)		5	68,686,762

Complete this part to provide the descriptions required for Part II, lines 3, 5, and 9; Part III, lines 1a and 4; Part IV, lines 1b and 2b; Part V, line 4; Part X; Part XI, line 8; Part XII, lines 2d and 4b; and Part XIII, lines 2d and 4b.

Part XIV Supplemental Information *(continued)*

Area for supplemental information with horizontal dashed lines.

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

Department of the Treasury
Internal Revenue Service

Name of the organization

Marine Preservation Association

Employer Identification number
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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?
- 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" on
---------	---

Grants and Other Assistance to Governments and Organizations in the United States. Complete if the organization answered "Yes" on Form 990, Part IV, line 21, for any recipient that received more than \$5,000. Check this box if no one recipient received more than \$5,000. Use Part IV and Schedule I-1 (Form 990) if additional space is needed.

[illegible]

- | | | | |
|---|--|-------|---|
| 2 | Enter total number of section 501(c)(3) and government organizations | | ▲ |
| 3 | Enter total number of other organizations | | ▲ |
| | | ----- | 0 |
| | | ----- | 1 |

**SCHEDULE J
(Form 990)**

Department of the Treasury
Internal Revenue Service

Compensation Information

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

► Attach to Form 990. To be completed by organizations that answered "Yes" to Form 990, Part IV, line 23.

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Part I Questions Regarding Compensation

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

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

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

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

3 Indicate which, if any, of the following the organization uses to establish the compensation of the organization's CEO/Executive Director. Check all that apply.

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

4 During the year, did any person listed in Form 990, Part VII, Section A, line 1a:

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

Only 501(c)(3) and 501(c)(4) organizations must complete lines 5–8.

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

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

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

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

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

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

	Yes	No
1b	✓	
2	✓	
4a		✓
4b		✓
4c	✓	
5a		
5b		
6a		
6b		
7		
8		

Part III Supplemental information

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

Former Director, President and Chief Executive Officer, Robert Aldag participated in a Master Stock Index Appreciation Rights Plan (SIARP) in 2008 that was

established in 1994 and by agreement designed to provide additional compensation to Mr. Aldag for his services as President of the organization. The organization

performed grants of stock appreciation rights (SAR) from 1994 to 2002, with SAR lapsing on the tenth anniversary of grant date for each SAR. On August 5, 2005, Mr.

Aldag separated from employment with the organization, and as part of the terms of a Separation Agreement executed with the organization, the terms and conditions

of the SIARP agreement continued post-employment with the organization. During the tax year, Mr. Aldag exercised SAR in the amount of \$258,891.

**SCHEDULE O
(Form 990)**

Department of the Treasury
Internal Revenue Service

Supplemental Information to Form 990

► Attach to Form 990. To be completed by organizations to provide additional information for responses to specific questions for the Form 990 or to provide any additional information.

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Reference core Form 990, Part VI, Section A, Line 2: Directors Robert Baldwin and William Lerch had a business relationship during the organization's tax year.

Reference core Form 990, Part VI, Section A, Line 4: The organization's By-laws were amended since last reported on prior Form 990 in order to 1) allow the offices of President and Secretary of the organization to be held by the same individual, 2) distinguish between duties performed by the Treasurer and the organization itself and 3) to delegate the authority to elect and/or remove the independent directors of the Marine Spill Response Corporation, a related organization to a special committee comprised of a designated subset of the organization's directors who also meet certain citizenship criteria, as required by the United States Shipping Act of 1916, as amended.

Reference core Form 990, Part VI, Section A, Line 6: The organization is organized as a non-profit corporation with members. Members of the organization elect the members of the organization's governing body, but do not approve significant decisions of the governing body, nor may receive a share of the organization's profits or excess dues or a share of the organization's net assets upon the organization's dissolution.

Reference core Form 990, Part VI, Section A, Line 7a: The organization has two classes of members, "voting" and "non-voting". The voting members are entitled to vote for the election of the organization's governing body while the non-voting members do not have these voting rights.

Reference core Form 990, Part VI, Section A, Line 10: No review was or will be conducted. However, the organization's governing body or committees with authority to act on behalf of the governing body have reviewed and approved the information and data contained within the Form 990 and schedules, most notably the sections comprising governance, management and disclosure, compensation, statement of revenue, statement of functional expenses and balance sheet.

Reference core Form 990, Part VI, Section B, Line 12c: On an annual basis, the organization distributes and requires certification as to adherence to its conflict of interest policy. All directors, officers and employees are subject to the

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

Cat No. 51056K

Schedule O (Form 990) 2008

Name of the organization

Marine Preservation Association

Employer identification number

86 : 0662511

conditions of the policy and the annual certification requirement. Management monitors transactions on an ongoing basis for evidence of conflicts, and the Corporation is subject to annual audit of its financial statements by an independent audit firm, the performance of which may also lead to the identification of conflicts of interest. Individuals suspecting violation of this policy are directed to report violations to the Chairperson of the organization's Audit & Governance Committee. Should the suspected activity involve the committee chair, individuals are directed to report such violations to the Chairperson of the organization's Board of Directors. Upon confirmation of the existence of a conflict, the committee and then full Board reviews the transaction(s) in question in order to deliberate and determine the proper course of action. During such deliberations, the person(s) involved in the transaction or conflict do not participate in these final discussions and decision.

Reference core Form 990, Part VI, Section B, Lines 15a & 15b: Compensation for the President/CEO of the organization is reviewed and approved by the organization's Compensation Committee, which is comprised solely of independent directors of the organization's governing body. The process for determining the level of compensation includes review of similarly qualified individuals in functionally comparable positions of similarly situated organizations, including, but not limited to, reliance upon a compensation study performed by an independent consulting firm, as well as comparison to the compensation level for an individual that previously held the office of President/CEO of the organization. The results of the deliberations and decisions by the organization's Compensation Committee for such compensation arrangements are documented and ultimately are reflected in a written employment agreement with the President/CEO. The above process was last completed for the current tax year, and was also similarly last completed for the organization's Chief Financial Officer for the current tax year.

Reference core Form 990, Part VI, Section C, Line 18: The organization makes its Forms 1024 and 990 available for public inspection upon request as required by law.

Reference core Form 990, Part VI, Section C, Line 19: The organization does not make its governing documents, conflict of interest policy or financial statements available to the general public unless they were included on a form that is publicly available. In these cases, these documents are made available upon request by providing copies or through inspection at the organization's office.

**SCHEDULE O
(Form 990)**

Department of the Treasury
Internal Revenue Service

Supplemental Information to Form 990

► Attach to Form 990. To be completed by organizations to provide additional information for responses to specific questions for the Form 990 or to provide any additional information.

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Inspection**

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Employer identification number

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Reference Schedule R, Part II and Part V, Line 2: The Marine Spill Response Corporation ("MSRC") has been reported as an organization related to the filing organization Marine Preservation Association ("MPA") based upon the definition of control as provided within the Instructions for Schedule R, Related Organizations and Unrelated Partnerships. Under this definition, MPA is deemed to 'control', and hence deemed to be the 'parent', of MSRC. MSRC is fully responsible for directing its own operational activities and functions independently of MPA. However, under their respective corporate organizational documents, MPA has the authority to elect and/or remove a majority of MSRC's directors. Under MPA's organizational documents, this authority is delegated to a special committee comprised of a designated subset of MPA directors who also meet certain citizenship eligibility criteria, as required by the United States Shipping Act of 1916, as amended.

SCHEDULE R
(Form 990)

Department of the Treasury
Internal Revenue Service

Related Organizations and Unrelated Partnerships

▶ **Attach to Form 990.** To be completed by organizations that answered "Yes" to Form 990, Part IV, line 33, 34, 35, 36, or 37. ▶ See separate instructions.

Name of the organization

Marine Preservation Association

Employer identification number
86 : 0662511

Part I Identification of Disregarded Entities

[illegible]

Part II Identification of Related Tax-Exempt Organizations

[illegible]

Part V Transactions With Related Organizations**Note.** Complete line 1 if any entity is listed in Parts II, III, or IV.**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 (iv) rent from a controlled entity		☒
b	Gift, grant, or capital contribution to other organization(s)	☒	
c	Gift, grant, or capital contribution from other organization(s)		☒
d	Loans or loan guarantees to or for other organization(s)		☒
e	Loans or loan guarantees by other organization(s)		☒
f	Sale of assets to other organization(s)		☒
g	Purchase of assets from other organization(s)		☒
h	Exchange of assets		☒
i	Lease of facilities, equipment, or other assets to other organization(s)		☒
j	Lease of facilities, equipment, or other assets from other organization(s)		☒
k	Performance of services or membership or fundraising solicitations for other organization(s)		☒
l	Performance of services or membership or fundraising solicitations by other organization(s)		☒
m	Sharing of facilities, equipment, mailing lists, or other assets		☒
n	Sharing of paid employees		☒
o	Reimbursement paid to other organization for expenses		☒
p	Reimbursement paid by other organization for expenses		☒
q	Other transfer of cash or property to other organization(s)		☒
r	Other transfer of cash or property from other organization(s)		☒

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 other organization(s)	(B) Transaction type (a-r)	(C) Amount involved
(1)	Marine Spill Response Corporation (See Schedule O regarding relationship with the Corporation)	b	\$68,000,000
(2)			
(3)			
(4)			
(5)			
(6)			

