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Short Form

Return of Organization Exempt From Income Tax

OMB No 1545-1150

2008

Form 990-EZ

Department of the Treasury
Internal Revenue Service

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

▶ Sponsoring organizations of donor advised funds and controlling organizations as defined in section 512(b)(13) must file Form 990. All other organizations with gross receipts less than \$1,000,000 and total assets less than \$2,500,000 at the end of the year may use this form.

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

Open to Public Inspection

A For the 2008 calendar year, or tax year beginning JUL 1, 2008 and ending JUN 30, 2009

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 Massachusetts Association of Registered Nurses, Inc.		D Employer identification number 04-3565188
		Number and street (or P.O. box, if mail is not delivered to street address) PO Box 285		E Telephone number 617-990-2856
		City or town, state or country, and ZIP + 4 Milton, MA 02186		F Group Exemption Number ▶

• Section 501(c)(3) organizations and 4947(a)(1) nonexempt charitable trusts must attach a completed Schedule A (Form 990 or 990-EZ).

G Accounting method: ☐ Cash ☒ Accrual
Other (specify) ▶

I Website: ▶ **www.marnonline.org**

H Check ☒ if the organization is not required to attach Schedule B (Form 990, 990-EZ, or 990-PF)

J Organization type (check only one) — ☒ 501(c) (6) ◀ (insert no.) ☐ 4947(a)(1) or ☐ 527

K Check ☐ if the organization is not a section 509(a)(3) supporting organization and its gross receipts are normally not more than \$25,000. A return is not required, but if the organization chooses to file a return, be sure to file a complete return.

L Add lines 5b, 6b, and 7b, to line 9 to determine gross receipts; if \$1,000,000 or more, file Form 990 instead of Form 990-EZ ▶ \$ **198662.****Part I Revenue, Expenses, and Changes in Net Assets or Fund Balances** (See the instructions for Part I.)

Revenue	1	Contributions, gifts, grants, and similar amounts received	1	5000.
	2	Program service revenue including government fees and contracts	2	89052.
	3	Membership dues and assessments	3	79355.
	4	Investment income	4	
	5a	Gross amount from sale of assets other than inventory	5a	
	5b	Less: cost or other basis and sales expenses	5b	
	5c	Gain or (loss) from sale of assets other than inventory (Subtract line 5b from line 5a) (attach schedule)	5c	
	6	Special events and activities (complete applicable parts of Schedule G). If any amount is from gaming, check here ☐		
	6a	Gross revenue (not including \$ _____ of contributions reported on line 1)	6a	
	6b	Less: direct expenses other than fundraising expenses	6b	
6c	Net income or (loss) from special events and activities (Subtract line 6b from line 6a)	6c		
7a	Gross sales of inventory, less returns and allowances	7a		
7b	Less: cost of goods sold	7b		
7c	Gross profit or (loss) from sales of inventory (Subtract line 7b from line 7a)	7c		
8	Other revenue (describe ▶ See Statement 4)	8	25255.	
9	Total revenue. Add lines 1, 2, 3, 4, 5c, 6c, 7c, and 8	9	198662.	
Expenses	10	Grants and similar amounts paid (attach schedule)	10	
	11	Benefits paid to or for members	11	
	12	Salaries, other compensation, and employee benefits	12	
	13	Professional fees and other payments to independent contractors	13	79181.
	14	Occupancy, rent, utilities, and maintenance	14	
	15	Printing, publications, postage, and shipping	15	18046.
	16	Other expenses (describe ▶ See Statement 1)	16	84839.
	17	Total expenses. Add lines 10 through 16	17	182066.
Net Assets	18	Excess or (deficit) for the year (Subtract line 17 from line 9)	18	16596.
	19	Net assets or fund balances at beginning of year (from line 27, column (A)) (must agree with end-of-year figure reported on prior year's return)	19	115344.
	20	Other changes in net assets or fund balances (attach explanation)	20	
	21	Net assets or fund balances at end of year. Combine lines 18 through 20	21	131940.

Part II Balance Sheets. If Total assets on line 25, column (B) are \$2,500,000 or more, file Form 990 instead of Form 990-EZ.

(See the instructions for Part II.)

	(A) Beginning of year	(B) End of year
22 Cash, savings, and investments	132664.	146322.
23 Land and buildings		
24 Other assets (describe ▶ See Statement 2)	6283.	13011.
25 Total assets	138947.	159333.
26 Total liabilities (describe ▶ See Statement 3)	23603.	27393.
27 Net assets or fund balances (line 27 of column (B) must agree with line 21)	115344.	131940.

832171
12-17-08

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

Form 990-EZ (2008)

Page 2

Expenses

(Required for 501(c)(3) and (4) organizations and 4947(a)(1) trusts; optional for others.)

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28a

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29a

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30a

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31a

32

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12-17-08

Form **990-EZ** (2008)

Part V Other Information (Note the statement requirements in the instructions for Part VI.)

	Yes	No
33 Did the organization engage in any activity not previously reported to the IRS? If "Yes," attach a detailed description of each activity		X
34 Were any changes made to the organizing or governing documents but not reported to the IRS? If "Yes," attach a conformed copy of the changes		X
35 If the organization had income from business activities, such as those reported on lines 2, 6a, and 7a (among others), but not reported on Form 990-T, attach a statement explaining your reason for not reporting the income on Form 990-T.		
a Did the organization have unrelated business gross income of \$1,000 or more or section 6033(e) notice, reporting, and proxy tax requirements?	X	
b If "Yes," has it filed a tax return on Form 990-T for this year?	X	
36 Was there a liquidation, dissolution, termination, or substantial contraction during the year? If "Yes," complete applicable parts of Sch. N		X
37a Enter amount of political expenditures, direct or indirect, as described in the instructions. 37a 0.		
b Did the organization file Form 1120-POL for this year?		X
38a Did the organization borrow from, or make any loans to, any officer, director, trustee, or key employee or were any such loans made in a prior year and still unpaid at the start of the period covered by this return?		X
b If "Yes," complete Schedule L, Part II and enter the total amount involved 38b N/A		
39 Section 501(c)(7) organizations. Enter:		
a Initiation fees and capital contributions included on line 9 39a N/A		
b Gross receipts, included on line 9, for public use of club facilities 39b N/A		
40a Section 501(c)(3) organizations. Enter amount of tax imposed on the organization during the year under:		
section 4911 N/A ; section 4912 N/A ; section 4955 N/A		
b Section 501(c)(3) and (4) organizations. Did the organization engage in any section 4958 excess benefit transaction during the year or did it become aware of an excess benefit transaction from a prior year? If "Yes," complete Schedule L, Part I 40b N/A		
c Enter amount of tax imposed on organization managers or disqualified persons during the year under sections 4912, 4955, and 4958 0.		
d Enter amount of tax on line 40c reimbursed by the organization 0.		
e All organizations. At any time during the tax year, was the organization a party to a prohibited tax shelter transaction? If "Yes," complete Form 8886-T 40e X		
41 List the states with which a copy of this return is filed. None		
42a The books are in care of Mary Manning Telephone no. 617-990-2826 Located at P.O. Box 285, Milton, MA ZIP + 4 02186-3316		
b 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)?		X
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.		
c At any time during the calendar year, did the organization maintain an office outside of the U.S.?		X
If "Yes," enter the name of the foreign country:		
43 Section 4947(a)(1) nonexempt charitable trusts filing Form 990-EZ in lieu of Form 1041 - Check here 43 N/A		
44 Did the organization maintain any donor advised funds? If "Yes," Form 990 must be completed instead of Form 990-EZ 44 X		
45 Is any related organization a controlled entity of the organization within the meaning of section 512(b)(13)? If "Yes," Form 990 must be completed instead of Form 990-EZ 45 X		

Form 990-EZ (2008)

Part VI Section 501(c)(3) organizations only. All section 501(c)(3) organizations must answer questions 46-49 and complete the tables for lines 50 and 51.

- 46 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
- 47 Did the organization engage in lobbying activities? If "Yes," complete Schedule C, Part II
- 48 Is the organization operating a school as described in section 170(b)(1)(A)(ii)? If "Yes," complete Schedule E
- 49a Did the organization make any transfers to an exempt non-charitable related organization?
- b If "Yes," was the related organization(s) a section 527 organization?
- 50 Complete this table for the five highest compensated employees (other than officers, directors, trustees and key employees) who each received more than \$100,000 of compensation from the organization. If there is none, enter "None."

	Yes	No
46		
47		
48		
49a		
49b		

(a) Name and address of each employee paid more than \$100,000	(b) Title and average hours per week devoted to position	(c) Compensation	(d) Contributions to employee benefit plans & deferred compensation	(e) Expense account and other allowances
N/A				
Total number of other employees paid over \$100,000				

- 51 Complete this table for the five highest compensated independent contractors who each received more than \$100,000 of compensation from the organization. If there is none, enter "None."

(a) Name and address of each independent contractor paid more than \$100,000	(b) Type of service	(c) Compensation
N/A		
Total number of other independent contractors each receiving over \$100,000		

Sign Here 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 of officer: Patricia Bowe Date: 4/19/10

Type or print name and title: Patricia Bowe Treasurer

Paid Preparer's Use Only Preparer's signature: John M. Monticone, CPA Date: 04/13/10 Check if self-employed: ☒ Preparer's Identifying Number (See instr.):

Firm's name (or yours if self-employed), address, and ZIP + 4: 5 High Street Medford, Massachusetts 02155

EIN: Phone no.: 781-395-0024

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

2008 DEPRECIATION AND AMORTIZATION REPORT

Form 990 Page 10

990

Asset No	Description	Date Acquired	Method	Life	Line No	Unadjusted Cost Or Basis	Bus % Excl	* Reduction In Basis	Basis For Depreciation	Accumulated Depreciation	Current Sec 179	Current Year - Deduction
1	Dell Computer	041904	SL	3.00	16	1867.			1867.	1867.		0.
2	DELL COMPUTER	033005	SL	3.00	16	4522.			4522.	4522.		0.
3	COMPUTER	053008	SL	3.00	16	1505.			1505.	42.		502.
	* Total 990 Page 10 Depr					7894.		0.	7894.	6431.	0.	502.

Form 990-EZ	Other Expenses	Statement	1
Description	Amount		
Dues	1542.		
Other	3082.		
Continuing Education Programs	45957.		
Transportation	1070.		
Telephone expenses	7367.		
annual Meeting Site/Food and Support	1366.		
Continuing Education Approver Costs	21784.		
Insurance expenses	2169.		
Depreciation Expense	502.		
Total to Form 990-EZ, line 16	84839.		

Form 990-EZ	Other Assets	Statement	2
Description	Beg. of Year	End of Year	
ACCOUNTS RECEIVABLE	4191.	9707.	
PREPAID EXPENSES	629.	2343.	
Other Depreciable Assets	1463.	961.	
Total to Form 990-EZ, line 24	6283.	13011.	

Form 990-EZ	Other Liabilities	Statement	3
Description	Beg. of Year	End of Year	
ACCOUNTS PAYABLE	281.	0.	
DEFERRED REVENUE	23322.	27393.	
Total to Form 990-EZ, line 26	23603.	27393.	

Form 990-EZ	Other Revenue	Statement	4
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Description	Amount
INTEREST	3768.
QUALIFIED SPONSORSHIPS	16470.
NEWSLETTER AND OTHER ADVERTISING	5017.
Total to Form 990-EZ, line 8	25255.

FORM 990-EZ

Information Regarding Transfers
Associated with Personal Benefit Contracts

Statement 5

- A) Did the organization, during the year, receive any funds,
directly or indirectly, to pay premiums on a personal
benefit contract? [] Yes [X] No
- B) Did the organization, during the year, pay premiums,
directly or indirectly, on a personal benefit contract? . . [] Yes [X] No

To Foster the continued development of professional nurses and a high standard of nursing to its members.

Form **990-W**

**Estimated Tax on Unrelated Business Taxable
Income for Tax-Exempt Organizations**

OMB No. 1545-0976

(WORKSHEET)

Department of the Treasury
Internal Revenue Service

(and on Investment Income for Private Foundations)

Form **990-T**

2009

(Keep for your records. Do not send to the Internal Revenue Service.)

1	Unrelated business taxable income expected in the tax year	1	
2	Tax on the amount on line 1. See instructions for tax computation	2	
3	Alternative minimum tax (see instructions)	3	
4	Total. Add lines 2 and 3	4	
5	Estimated tax credits (see instructions)	5	
6	Balance. Subtract line 5 from line 4	6	
7	Other taxes (see instructions)	7	
8	Total. Add lines 6 and 7	8	
9	Credit for federal tax paid on fuels (see instructions)	9	
10a	Subtract line 9 from line 8. Note. If less than \$500, the organization is not required to make estimated tax payments. Private foundations, see instructions	10a	
b	Enter the tax shown on the 2008 return (see instructions). Caution. If zero or the tax year was for less than 12 months, skip this line and enter the amount from line 10a on line 10c	10b	
c	2009 Estimated Tax. Enter the smaller of line 10a or line 10b. If the organization is required to skip line 10b, enter the amount from line 10a on line 10c	10c	Adjusted To 327.

		(a)	(b)	(c)	(d)	
11	Installment due dates (see instructions)	11	10/15/09	12/15/09	03/15/10	06/15/10
12	Required installments. Enter 25% of line 10c in columns (a) through (d) unless the organization uses the annualized income installment method, the adjusted seasonal installment method, or is a "large organization" (see instructions)	12	50.	50.	50.	50.
13	2008 Overpayment (see instructions)	13				
14	Payment due. (Subtract line 13 from line 12.)	14				

LHA For Paperwork Reduction Act Notice, see instructions.

Form **990-W** (2009)

Estimated Tax	327.
Overpayment Applied	327.
Amount Due	0.