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Form **990-EZ****Short Form**  
**Return of Organization Exempt From Income Tax**

OMB No 1545-1150

**2009**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 \$500,000 and total assets less than \$1,250,000 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 2009 calendar year, or tax year beginning , 2009, and ending ,**

<b>B</b> Check if applicable: <input type="checkbox"/> Address change <input type="checkbox"/> Name change <input type="checkbox"/> Initial return <input type="checkbox"/> Termination <input type="checkbox"/> Amended return <input type="checkbox"/> Application pending	<b>C</b> Please use IRS label or print or type. See Specific Instructions. Rockport Boat Club POB 254 Rockport, ME 04856	<b>D</b> Employer identification number 01-0323145
		<b>E</b> Telephone number
		<b>F</b> Group Exemption Number
		<b>G</b> Accounting method: <input checked="" type="checkbox"/> Cash <input type="checkbox"/> Accrual Other (specify) ▶

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

**I Website:** ▶ N/A**J Tax-exempt status** (check only one) — ☒ 501(c) ( 4 ) (insert no ) ☐ 4947(a)(1) or ☐ 527**H** Check ☒ if the organization is **not** required to attach Schedule B (Form 990, 990-EZ, or 990-PF).**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 Form 990-EZ or Form 990 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 \$500,000 or more, file Form 990 instead of Form 990-EZ ▶ \$ 67,810.**Part I Revenue, Expenses, and Changes in Net Assets or Fund Balances** (See the instructions for Part I.)

<b>REVENUE</b>	1 Contributions, gifts, grants, and similar amounts received	1	540.
	2 Program service revenue including government fees and contracts	2	19,061.
	3 Membership dues and assessments	3	45,848.
	4 Investment income	4	1,861.
	5a Gross amount from sale of assets other than inventory	5a	500.
	b Less: cost or other basis and sales expenses	5b	
	c Gain or (loss) from sale of assets other than inventory (Subtract line 5b from line 5a)	5c	500.
	6 Special events and activities (complete applicable parts of Schedule G) If any amount is from gaming, check here <input type="checkbox"/>		
	a Gross revenue (not including \$ of contributions reported on line 1)	6a	
b Less direct expenses other than fundraising expenses	6b		
c 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		
b Less: cost of goods sold	7b		
c Gross profit or (loss) from sales of inventory (Subtract line 7b from line 7a)	7c		
8 Other revenue (describe ▶ )	8		
9 <b>Total revenue.</b> Add lines 1, 2, 3, 4, 5c, 6c, 7c, and 8	9	67,810.	
<b>EXPENSES</b>	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	18,437.
	13 Professional fees and other payments to independent contractors	13	1,506.
	14 Occupancy, rent, utilities, and maintenance	14	8,505.
	15 Printing, publications, postage, and shipping	15	
	16 Other expenses (describe ▶ See Statement 2)	16	27,497.
	17 <b>Total expenses.</b> Add lines 10 through 16	17	55,945.
18 Excess or (deficit) for the year (Subtract line 17 from line 9)	18	11,865.	
<b>NET ASSETS</b>	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	109,025.
	20 Other changes in net assets or fund balances (attach explanation)	20	
	21 <b>Net assets or fund balances at end of year.</b> Combine lines 18 through 20	21	120,890.

**Part II Balance Sheets.** If Total assets on line 25, column (B) are \$1,250,000 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	90,225.	103,640.
23 Land and buildings	13,091.	12,706.
24 Other assets (describe ▶ See Statement 3)	5,709.	4,544.
25 <b>Total assets</b>	109,025.	120,890.
26 <b>Total liabilities</b> (describe ▶ )	0.	0.
27 <b>Net assets or fund balances</b> (line 27 of column (B) must agree with line 21)	109,025.	120,890.

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

Form 990-EZ (2009)

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## Expenses

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

organizations and section 4947(a)(1) trusts; optional for others.)

28a	33,675.
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28a	33,675.
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29 a

29a	
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30 a

30 a	
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31 a	
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31 a	
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32	33,675.
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(a) Name and address	(b) Title and average hours per week devoted to position	(c) Compensation (if not paid, enter -0-.)	(d) Contributions to employee benefit plans and deferred compensation	(e) Expense account and other allowances
Robin Ledwith P.O. Box 673 Rockport, ME 04856	Commodore 0	0.	0.	0.
Alexander Armentrout P. O. Box 822 Rockport, ME 04856	Director 0	0.	0.	0.
Robert Baldwin 18 Mechanic St Rockport, ME 04856	Harbor Captain 0	0.	0.	0.
James Chalfant 18 Winter St Rockport, ME 04856	Fleet Captain 0	0.	0.	0.
Christie Smith 109 Mystic Avenue Rockport, ME 04856	Secretary 0	0.	0.	0.
Thomas Armbrecht 1 Lantern Ln Camden, ME 08483	Treasurer 0	0.	0.	0.
John Doncaster P.O. Box 669 Rockport, ME 04856	Director 0	0.	0.	0.
Larry Lehmann P. O. Box 496 Rockport, ME 04856	Vice-Commodore 0	0.	0.	0.
Tom Latta 100 Pascal Avenue Rockport, ME 04856	Director 0	0.	0.	0.

**Part V Other Information** (Note the statement requirements in the instrs for Part V.)

	Yes	No
<b>33</b> Did the organization engage in any activity not previously reported to the IRS? If 'Yes,' attach a detailed description of each activity		X
<b>34</b> Were any changes made to the organizing or governing documents? If 'Yes,' attach a conformed copy of the changes		X
<b>35</b> If the organization had income from business activities, such as those reported on lines 2, 6a, and 7a (among others), but <b>not</b> reported on Form 990-T, attach a statement explaining why the organization did not report the income on Form 990-T		
<b>a</b> Did the organization have unrelated business gross income of \$1,000 or more or was it subject to section 6033(e) notice, reporting, and proxy tax requirements?		X
<b>b</b> If 'Yes,' has it filed a tax return on <b>Form 990-T</b> for this year?		
<b>36</b> Did the organization undergo a liquidation, dissolution, termination, or significant disposition of net assets during the year? If 'Yes,' complete applicable parts of Schedule N		X
<b>37a</b> Enter amount of political expenditures, direct or indirect, as described in the instructions <b>37a</b> 0.		
<b>b</b> Did the organization file <b>Form 1120-POL</b> for this year?		X
<b>38a</b> 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 outstanding at the end of the period covered by this return?		X
<b>b</b> If 'Yes,' complete Schedule L, Part II and enter the total amount involved <b>38b</b> N/A		
<b>39</b> Section 501(c)(7) organizations. Enter:		
<b>a</b> Initiation fees and capital contributions included on line 9 <b>39a</b> N/A		
<b>b</b> Gross receipts, included on line 9, for public use of club facilities <b>39b</b> N/A		
<b>40a</b> Section 501(c)(3) organizations. Enter amount of tax imposed on the organization during the year under: section 4911 ▶ <u>N/A</u> ; section 4912 ▶ <u>N/A</u> ; section 4955 ▶ <u>N/A</u>		
<b>b</b> Section 501(c)(3) and 501(c)(4) organizations. Did the organization engage in any section 4958 excess benefit transaction during the year or is it aware that it engaged in an excess benefit transaction with a disqualified person in a prior year, and that the transaction has not been reported on any of the organization's prior Forms 990 or 990-EZ? If 'Yes,' complete Schedule L, Part I <b>40b</b> X		
<b>c</b> Section 501(c)(3) and 501(c)(4) organizations. Enter amount of tax imposed on organization managers or disqualified persons during the year under sections 4912, 4955, and 4958 <b>40c</b> 0.		
<b>d</b> Section 501(c)(3) and 501(c)(4) organizations. Enter amount of tax on line 40c reimbursed by the organization <b>40d</b> 0.		
<b>e</b> 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 <b>40e</b> X		
<b>41</b> List the states with which a copy of this return is filed ▶ <u>ME</u>		

**42a** The organization's books are in care of ▶ Thomas Armbrrecht Telephone no. ▶ \_\_\_\_\_  
 Located at ▶ P.O. Box 669 Rockport ME ZIP + 4 ▶ 04856

**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)? **42b** 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 a Foreign Bank and Financial Accounts**.

**c** At any time during the calendar year, did the organization maintain an office outside of the U.S.? **42c** 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 ☐ N/A  
 and enter the amount of tax-exempt interest received or accrued during the tax year ▶ **43** N/A

	Yes	No
<b>44</b> Did the organization maintain any donor advised funds? If 'Yes,' Form 990 must be completed instead of Form 990-EZ		X
<b>45</b> 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		X

**Part VI Section 501(c)(3) organizations and section 4947(a)(1) nonexempt charitable trusts only.** All section 501(c)(3) organizations and section 4947(a)(1) nonexempt charitable trusts must answer questions 46-49b and complete the tables for lines 50 and 51.

	Yes	No
<b>46</b> 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	<b>46</b>	
<b>47</b> Did the organization engage in lobbying activities? If 'Yes,' complete Schedule C, Part II	<b>47</b>	
<b>48</b> Is the organization a school as described in section 170(b)(1)(A)(ii)? If 'Yes,' complete Schedule E	<b>48</b>	
<b>49a</b> Did the organization make any transfers to an exempt non-charitable related organization?	<b>49a</b>	
<b>b</b> If 'Yes,' was the related organization a section 527 organization?	<b>49b</b>	

**50** Complete this table for the organization's 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.'

(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 and deferred compensation	(e) Expense account and other allowances
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**f** Total number of other employees paid over \$100,000 ▶

**51** Complete this table for the organization's 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
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**d** Total number of other independent contractors each receiving over \$100,000 ▶

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

**Sign Here** 5-14-10

Signature of officer Date

Type or print name and title Comm. Clere

**Paid Preparer's Use Only**

Preparer's signature Date 5/12/10

Firm's name (or yours if self-employed), address, and ZIP + 4 Check if self-employed ☐ N/A

Williams CPA Group, LLC Preparer's Identifying Number (See instructions)

350 Commercial/PO BOX 839 EIN ▶ N/A

Rockport, ME 04856-0839 Phone no ▶ 207-236-8781

May the IRS discuss this return with the preparer shown above? See instructions

☒ Yes ☐ No

BAA

Form 990-EZ (2009)

## Rockport Boat Club

01-0323145

**Statement 1**  
**Form 990-EZ, Part I, Line 5c**  
**Net Gain (Loss) from Noninventory Sales**

Other Assets

Description:	17' Boston Whaler		
Date Acquired:	1/04/2004		
How Acquired:	Purchase		
Date Sold:	7/01/2009		
To Whom Sold:			
Gross Sales Price:		500.	
Cost or Other Basis:		4,000.	
Basis Method:	Cost		
Depreciation:		4,000.	
			Gain (Loss) 500.
Total Gain (Loss) Other Assets			\$ 500.
Total Net Gain (Loss) From Noninventory Sales			\$ 500.

**Statement 2**  
**Form 990-EZ, Part I, Line 16**  
**Other Expenses**

Depreciation	\$	1,550.
Fleet Expense		5,478.
Harbor Expense		7,659.
Hospitality		2,533.
Insurance		6,747.
Memberships		1,385.
Office Expenses		44.
Sailing program expense		2,101.
Total	\$	27,497.

**Statement 3**  
**Form 990-EZ, Part II, Line 24**  
**Other Assets**

	<u>Beginning</u>	<u>Ending</u>
Miscellaneous	\$ 5,709.	\$ 4,544.
Total	\$ 5,709.	\$ 4,544.

**Statement 4**  
**Form 990-EZ, Part III**  
**Organization's Primary Exempt Purpose**

To provide a structure for teaching sailing to children and adults in the Rockport, Maine area.