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## 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)

► 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

2009

Open to Public  
Inspection

A For the 2009 calendar year, or tax year beginning

, and ending

B Check if applicable	C Name of organization	D Employer identification number
<input checked="" type="checkbox"/> Address change	MAINE ASSOCIATION OF ASSESSING OFFICERS	26-4569323
<input type="checkbox"/> Name change	Number and street (or P O box, if mail is not delivered to street address)	Room/suite
<input type="checkbox"/> Initial return	60 COMMUNITY DRIVE	
<input type="checkbox"/> Terminated	City, town, or country	State
<input type="checkbox"/> Amended return	AUGUSTA	ME
<input type="checkbox"/> Application pending		ZIP + 4
		04330-9486
• Section 501(c)(3) organizations and 4947(a)(1) nonexempt charitable trusts must attach a completed Schedule A (Form 990 or 990-EZ).		F Group Exemption Number ►
		G Accounting Method
		<input checked="" type="checkbox"/> Cash <input type="checkbox"/> Accrual Other (specify) ►

I Website: ► <a href="http://www.maineassessors.org">www.maineassessors.org</a>	H Check ► <input checked="" type="checkbox"/> if the organization is not required to attach Schedule B (Form 990, 990-EZ, or 990-PF)
J Tax-exempt status (check only one) — <input checked="" type="checkbox"/> 501(c) ( 6 ) ◀ (insert no) <input type="checkbox"/> 4947(a)(1) or <input type="checkbox"/> 527	
K Check ► <input type="checkbox"/> 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 ► \$ 31,761

## 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 0
	2 Program service revenue including government fees and contracts	2 21,083
	3 Membership dues and assessments	3 10,650
	4 Investment income	4 28
	5a Gross amount from sale of assets other than inventory . . . . .	5a 0
	b Less cost or other basis and sales expenses	5b 0
	c Gain or (loss) from sale of assets other than inventory (Subtract line 5b from line 5a)	5c 0
	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 \$ 0 of contributions reported on line 1)	6a 0
	b Less direct expenses other than fundraising expenses	6b 0
	c Net income or (loss) from special events and activities (Subtract line 6b from line 6a)	6c 0
	7a Gross sales of inventory, less returns and allowances . . . . .	7a 0
	b Less cost of goods sold	7b 0
	c Gross profit or (loss) from sales of inventory (Subtract line 7b from line 7a)	7c 0
	8 Other revenue (describe )	8 0
	9 Total revenue. Add lines 1, 2, 3, 4, 5a, 5c, 6, 7a, 7c, and 8 ►	9 31,761
Expenses	10 Grants and similar amounts paid (attach schedule) ► <b>RECEIVED</b>	10 0
	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 8,998
	14 Occupancy, rent, utilities, and maintenance	14
	15 Printing, publications, postage, and shipping	15 536
	16 Other expenses (describe ► See Attached Statement )	16 20,753
	17 Total expenses. Add lines 10 through 16 ►	17 30,287
Net Assets	18 Excess or (deficit) for the year (Subtract line 17 from line 9)	18 1,474
	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 5,680
	20 Other changes in net assets or fund balances (attach explanation)	20 0
	21 Net assets or fund balances at end of year Combine lines 18 through 20 ►	21 7,154

## 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	5,680	22 8,192
23 Land and buildings		23
24 Other assets (describe ► Accounts Receivable )	0	24 962
25 Total assets	5,680	25 9,154
26 Total liabilities (describe ► IAAO )	0	26 2,000
27 Net assets or fund balances (line 27 of column (B) must agree with line 21) . . . . .	5,680	27 7,154

**Part III Statement of Program Service Accomplishments** (See the instructions for Part III)

What is the organization's primary exempt purpose? Promoting proper real and personal property assessment

Describe what was achieved in carrying out the organization's exempt purposes. In a clear and concise manner, describe the services provided, the number of persons benefited, and other relevant information for each program title \_\_\_\_\_

**Expenses**  
(Required for section  
501(c)(3) and 501(c)(4)  
organizations and section  
4947(a)(1) trusts, optional  
for others )

Digitized by srujanika@gmail.com

(Grants \$ 0 ) If this amount includes foreign grants, check here ▶

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(Grants \$ 0 ) If this amount includes foreign grants, check here ►

(Create § 87(2)(b) If the amount includes foreign grants, check here

31. Other grants (if applicable)  If this amount includes foreign grants, check here.

31 Other program services (attach schedule)  
(Grants \$ \_\_\_\_\_). If this amount includes foreign grants, check here

**Part IV** List of Officers, Directors, Trustees, and Key Employees. List each one even if not compensated (See the instructions for Part IV.)

(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 & deferred compensation	(e) Expense account and other allowances
Please see attached.	Title Hr/WK	00	0	0
	Title Hr/WK	00	0	0
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**Part V Other Information (Note the statement requirements in the instructions for Part V)**

	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.	33	X
34 Were any changes made to the organizing or governing documents? If "Yes," attach a conformed copy of the changes	34	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 why the organization did not report the income on Form 990-T		
a 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?	35a	X
b If "Yes," has it filed a tax return on Form 990-T for this year?	35b	
36 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	36	X
37 a Enter amount of political expenditures, direct or indirect, as described in the instructions ► 37a	37a	
b Did the organization file Form 1120-POL for this year?	37b	
38 a 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?	38a	X
b If "Yes," complete Schedule L, Part II and enter the total amount involved	38b	0
39 Section 501(c)(7) organizations. Enter.	39a	
a Initiation fees and capital contributions included on line 9.	39b	
40 a Section 501(c)(3) organizations Enter amount of tax imposed on the organization during the year under: section 4911 ► _____, section 4912 ► _____, section 4955 ► _____		
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	40b	
c 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 ► _____		
d Section 501(c)(3) and 501(c)(4) organizations Enter amount of tax on line 40c reimbursed by the organization ► _____		
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. ► _____		
42 a The organization's books are in care of ► Maine Municipal Association Telephone no ► (207) 623-8428 Located at ► 60 Community Drive City Augusta ST ME ZIP + 4 ► 04330		
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)? 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.	42b	X
c At any time during the calendar year, did the organization maintain an office outside of the U S ? If "Yes," enter the name of the foreign country ► _____	42c	X
43 Section 4947(a)(1) nonexempt charitable trusts filing Form 990-EZ in lieu of Form 1041—Check here and enter the amount of tax-exempt interest received or accrued during the tax year ► 43 N/A	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

**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
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	46	
47	Did the organization engage in lobbying activities? If "Yes," complete Schedule C, Part II	47	
48	Is the organization a school as described in section 170(b)(1)(A)(ii)? If "Yes," complete Schedule E	48	
49 a	Did the organization make any transfers to an exempt non-charitable related organization?	49a	
b	If "Yes," was the related organization a section 527 organization?	49b	
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"		

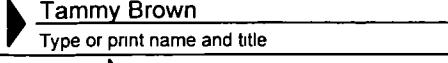
(a) Name and address of each employee paid more than \$100,000	(b) Title and average hours per week devoted to position	(c) Compensation	(d) Contributions to employee benefit plans & deferred compensation	(e) Expense account and other allowances
Name None Str	Title			
City ST ZIP	Hr/WK .00	0	0	0
Name Str	Title			
City ST ZIP	Hr/WK 00	0	0	0
Name Str	Title			
City ST ZIP	Hr/WK 00	0	0	0
Name Str	Title			
City ST ZIP	Hr/WK 00	0	0	0
Name Str	Title			
City ST ZIP	Hr/WK 00	0	0	0

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
Name None Str		
City ST ZIP		
Name Str		
City ST ZIP		
Name Str		
City ST ZIP		
Name Str		
City ST ZIP		
Name Str		
City ST ZIP		

d Total number of other independent contractors each receiving over \$100,000 ►

<b>Sign Here</b>	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  Type or print name and title		
	5/15/2010 Date President		
<b>Paid Preparer's Use Only</b>	Preparer's signature	Date	Check if self-employed <input type="checkbox"/>
	SELF-PREPARED RETURN		Preparer's identifying number (See instructions) <input type="text"/>
	Firm's name (or yours if self-employed), address, and ZIP + 4	EIN	<input type="checkbox"/>
		Phone no	<input type="checkbox"/>

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

►  Yes  No

**Part I, Line 16 (990-EZ) - Other Expenses**

		20,753
1 Travel	1	122
2 Meals and entertainment	2	1,336
3 Fundraising	3	
4 Amortization	4	0
5 Conferences, conventions, and meetings	5	13,623
6 Depreciation	6	0
7 Depletion	7	
8 Equipment rental and maintenance	8	
9 Interest	9	
10 Supplies	10	345
11 Telephone	11	
12 Unrelated business income taxes	12	0
13 Bank & Annual Fees	13	2,035
14 Misc Expenses	14	2,967
15 Liability Insurance	15	325
16	16	
17	17	
18	18	
19	19	
20	20	
21	21	
22	22	
23	23	
24	24	
25	25	
26	26	
27	27	
28	28	

**Part II, Line 24 (990-EZ) - Other Assets**

	Description	Beginning	End
1	Accounts Receivable	0	962
2			
3			
4			
5			
6			
7			
8			
9			
10			

**Part II, Line 26 (990-EZ) - Liabilities**

	Description	0	2,000
1	IAAO	0	2,000
2			
3			
4			
5			
6			
7			
8			
9			
10			

**Part I, Line 4 (990-EZ) - Investment Income**

1 Interest on savings and temporary cash investments . . . . .	1	28
2 Dividends and interest from securities . . . . .	2	_____
3 Gross rents . . . . .	3	_____
4 Other investment income . . . . .	4	_____
<b>5 Total . . . . .</b>	<b>5</b>	<b>28</b>

26-4569323

**Maine Association of Assessing Officers**

**Mission Statement.**

**The Maine Association of Assessing Officers**  
shall be and continue as a nonpolitical and nonpartisan organization dedicated to  
the purpose of promoting proper real and personal property assessment and  
administration by the exchange of education, ideas and information through the  
united efforts and cooperation of its membership.

**MAINE ASSOCIATION OF ASSESSING OFFICERS  
2010 BOARD OF DIRECTORS**

**PRESIDENT**

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