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Form **990-EZ**

**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.

OMB No 1545-1150

**2009**

**Open to Public Inspection**

Department of the Treasury  
Internal Revenue Service

**A For the 2009 calendar year, or tax year beginning** , and ending

**B** Check if applicable:  
 Address change  
 Name change  
 Initial return  
 Terminated  
 Amended return  
 Application pending

**C Name of organization**  
 Cecil Land Trust Inc  
 Number and street (or P O box, if mail is not delivered to street address) Room/suite  
 135 East Main Street  
 City, town, or country State ZIP + 4  
 Elkton MD 21921

**D Employer identification number**  
52-2111036

**E Telephone number**

**F Group Exemption Number** ▶

**G Accounting Method**  Cash  Accrual  
Other (specify) ▶

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

**I Website:** ▶ cecillandtrust.org

**J Tax-exempt status** (check only one)—  501(c) ( 3 ) ◀ (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 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 ▶ \$ 6,024

**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	5,051
2	Program service revenue including government fees and contracts	2	
3	Membership dues and assessments	3	525
4	Investment income	4	448
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	
b	Less cost of goods sold	7b	
c	Gross profit or (loss) from sales of inventory (Subtract line 7b from line 7a)	7c	0
8	Other revenue (describe ▶ )	8	0
9	<b>Total revenue.</b> Add lines 1, 2, 3, 4, 5c, 6c, 7c, and 8 ▶	9	6,024
10	Grants and similar amounts paid (attach schedule)	10	0
11	Benefits paid to or for members	11	0
12	Salaries, other compensation, and employee benefits	12	0
13	Professional fees and other payments to independent contractors	13	0
14	Occupancy, rent, utilities, and maintenance	14	4,200
15	Printing, publications, postage, and shipping	15	
16	Other expenses (describe ▶ See Attached Statement )	16	10,217
17	<b>Total expenses.</b> Add lines 10 through 16 ▶	17	14,417
18	Excess or (deficit) for the year (Subtract line 17 from line 9)	18	-8,393
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	118,238
20	Other changes in net assets or fund balances (attach explanation)	20	1,587
21	Net assets or fund balances at end of year Combine lines 18 through 20 ▶	21	111,432

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**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	118,730	22 111,128
23	Land and buildings		23
24	Other assets (describe ▶ Accounts Receivable )	1,500	24 1,500
25	<b>Total assets</b>	120,230	25 112,628
26	<b>Total liabilities</b> (describe ▶ See Attached Statement )	1,992	26 1,196
27	<b>Net assets or fund balances</b> (line 27 of column (B) must agree with line 21)	118,238	27 111,432

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

Form 990-EZ (2009)

SCANNED SEP 15 2010

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<b>Part III Statement of Program Service Accomplishments (See the instructions for Part III)</b>		<b>Expenses</b>	
What is the organization's primary exempt purpose? <u>Land Preservation</u>		(Required for section 501(c)(3) and 501(c)(4) organizations and section 4947(a)(1) trusts, optional for others.)	
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			
<b>28</b> Outreach and Education - Information sent to Landowners	(Grants \$ 0 ) If this amount includes foreign grants, check here <input type="checkbox"/>	<b>28a</b>	595
<b>29</b> Liability insurance for maintenance of easements on properties	(Grants \$ 0 ) If this amount includes foreign grants, check here <input type="checkbox"/>	<b>29a</b>	2,383
<b>30</b> Rural Legacy Expenses - Surveys, Appraisals	(Grants \$ 0 ) If this amount includes foreign grants, check here <input type="checkbox"/>	<b>30a</b>	3,520
<b>31</b> Other program services (attach schedule)	(Grants \$ 0 ) If this amount includes foreign grants, check here <input type="checkbox"/>	<b>31a</b>	0
<b>32</b> Total program service expenses. (add lines 28a through 31a)		<b>32</b>	6,498

<b>Part IV List of Officers, Directors, Trustees, and Key Employees. List each one even if not compensated (See the instructions for Part IV)</b>				
(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
William Kilby 795 Frietowner Road Colora MD 21917	Title President Hr/WK 15 00	0	0	0
Sandra Cope 1279 Elk Forest Road Elkton MD 21921	Title Vice-President Hr/WK 5 00	0	0	0
Edwin Merryman PO Box 342 Port Deposit MD 21904	Title Secretary Hr/WK 5 00	0	0	0
Patti Gray 476 Frist Road Colora MD 21917	Title Treasurer Hr/WK 5 00	0	0	0
Joseph Carabetta 1611 Carpenters Point Road Perryville MD 21903	Title Director Hr/WK 2 00	0	0	0
Sandra Edwards Chesapeake City MD 21915	Title Director Hr/WK 2 00	0	0	0
George Esry 3 Libbey Lane Elkton MD 21921	Title Director Hr/WK 2 00	0	0	0
George Spence PO Box 156 North East MD 21901	Title Director Hr/WK 2 00	0	0	0
Charles Herzog PO Box 84 Conowingo MD 21918	Title Director Hr/WK 2 00	0	0	0
Sarah Mackie Chesapeake City MD 21915	Title Director Hr/WK 2 00	0	0	0
Cynthia Rosetti 215 Dr Jack Road Port Deposit MD 21904	Title Director Hr/WK 2 00	0	0	0
	Title Hr/WK 00	0	0	0
	Title Hr/WK 00	0	0	0
	Title Hr/WK 00	0	0	0
	Title Hr/WK 00	0	0	0
	Title Hr/WK 00	0	0	0
	Title Hr/WK 00	0	0	0
	Title Hr/WK 00	0	0	0

**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		X
34	Were any changes made to the organizing or governing documents? 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 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?		X
b	If "Yes," has it filed a tax return on Form 990-T for this year?		
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		X
37 a	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
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?		X
b	If "Yes," complete Schedule L, Part II and enter the total amount involved	38b	0
39	Section 501(c)(7) organizations Enter		
a	Initiation fees and capital contributions included on line 9.	39a	
b	Gross receipts, included on line 9, for public use of club facilities	39b	
40 a	Section 501(c)(3) organizations Enter amount of tax imposed on the organization during the year under section 4911 ▶ 0, section 4912 ▶ 0, section 4955 ▶ 0		
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		
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		0
d	Section 501(c)(3) and 501(c)(4) organizations 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		X
41	List the states with which a copy of this return is filed ▶ MD		
42 a	The organization's books are in care of ▶ Patti Gray, CPA Telephone no ▶ 410-658-6042 Located at ▶ 476 Frist Road City, Colora ST MD ZIP + 4 ▶ 21917-1404		
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 Foreign Bank and Financial Accounts.		
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 ▶ <input type="checkbox"/> and enter the amount of tax-exempt interest received or accrued during the tax year ▶ 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
<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>47</b> Did the organization engage in lobbying activities? If "Yes," complete Schedule C, Part II		
<b>48</b> Is the organization a school as described in section 170(b)(1)(A)(ii)? If "Yes," complete Schedule E		
<b>49 a</b> Did the organization make any transfers to an exempt non-charitable related organization?		X
<b>b</b> If "Yes," was the related organization a section 527 organization?		

**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 <u>None</u> Str _____ City ST ZIP _____	Title _____ Hr/WK _____ 00	0	0	0
Name _____ Str _____ City ST ZIP _____	Title _____ Hr/WK _____ 00	0	0	0
Name _____ Str _____ City ST ZIP _____	Title _____ Hr/WK _____ 00	0	0	0
Name _____ Str _____ City ST ZIP _____	Title _____ Hr/WK _____ 00	0	0	0
Name _____ Str _____ City ST ZIP _____	Title _____ 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 <u>None</u> 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 ▶ \_\_\_\_\_

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**  
 Signature of officer: Patti Gray CPA Date: 8/15/10  
 Type or print name and title: Patti Gray, CPA Treasurer

**Paid Preparer's Use Only**  
 Preparer's signature: Patti Gray Date: 8/15/2010 Check if self-employed:   
 Firm's name (or yours if self-employed), address, and ZIP + 4: Patti Gray, CPA EIN:             
476 Frist Road, Colora, MD 21917 Phone no: (410) 658-6042

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



**Part II Support Schedule for Organizations Described in Sections 170(b)(1)(A)(iv) and 170(b)(1)(A)(vi)**

(Complete only if you checked the box on line 5, 7, or 8 of Part I)

**Section A. Public Support**

Calendar year (or fiscal year beginning in) ▶	(a) 2005	(b) 2006	(c) 2007	(d) 2008	(e) 2009	(f) Total
1 Gifts, grants, contributions, and membership fees received (Do not include any "unusual grants")						0
2 Tax revenues levied for the organization's benefit and either paid to or expended on its behalf						0
3 The value of services or facilities furnished by a governmental unit to the organization without charge						0
4 <b>Total.</b> Add lines 1 through 3	0	0	0	0	0	0
5 The portion of total contributions by each person (other than a governmental unit or publicly supported organization) included on line 1 that exceeds 2% of the amount shown on line 11, column (f)						0
6 <b>Public support.</b> Subtract line 5 from line 4						0

**Section B. Total Support**

Calendar year (or fiscal year beginning in) ▶	(a) 2005	(b) 2006	(c) 2007	(d) 2008	(e) 2009	(f) Total
7 Amounts from line 4	0	0	0	0	0	0
8 Gross income from interest, dividends, payments received on securities loans, rents, royalties and income from similar sources						0
9 Net income from unrelated business activities, whether or not the business is regularly carried on						0
10 Other income Do not include gain or loss from the sale of capital assets (Explain in Part IV)	0	0				0
11 <b>Total support.</b> Add lines 7 through 10						0
12 Gross receipts from related activities, etc (see instructions)					12	

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

**Section C. Computation of Public Support Percentage**

14 Public support percentage for 2009 (line 6, column (f) divided by line 11, column (f))	14	0 00%
15 Public support percentage from 2008 Schedule A, Part II, line 14	15	0 00%

16a **33 1/3% support test—2009.** If the organization did not check the box on line 13, and line 14 is 33 1/3% or more, check this box and **stop here.** The organization qualifies as a publicly supported organization

b **33 1/3% support test—2008.** If the organization did not check a box on line 13 or 16a, and line 15 is 33 1/3% or more, check this box and **stop here.** The organization qualifies as a publicly supported organization

17a **10%-facts-and-circumstances test—2009.** If the organization did not check a box on line 13, 16a, or 16b, and line 14 is 10% or more, and if the organization meets the "facts-and-circumstances" test, check this box and **stop here.** Explain in Part IV how the organization meets the "facts-and-circumstances" test The organization qualifies as a publicly supported organization

b **10%-facts-and-circumstances test—2008.** If the organization did not check a box on line 13, 16a, 16b, or 17a, and line 15 is 10% or more, and if the organization meets the "facts-and-circumstances" test, check this box and **stop here.** Explain in Part IV how the organization meets the "facts-and-circumstances" test The organization qualifies as a publicly supported organization

18 **Private foundation.** If the organization did not check a box on line 13, 16a, 16b, 17a, or 17b, check this box and see instructions

**Part III Support Schedule for Organizations Described in Section 509(a)(2)**  
(Complete only if you checked the box on line 9 of Part I.)

**Section A. Public Support**

Calendar year (or fiscal year beginning in) ▶	(a) 2005	(b) 2006	(c) 2007	(d) 2008	(e) 2009	(f) Total
1 Gifts, grants, contributions, and membership fees received (Do not include any "unusual grants.")	13,564	18,065	31,169	75,768	1,824	140,390
2 Gross receipts from admissions, merchandise sold or services performed, or facilities furnished in any activity that is related to the organization's tax-exempt purpose	0	0	0	0	0	0
3 Gross receipts from activities that are not an unrelated trade or business under section 513						0
4 Tax revenues levied for the organization's benefit and either paid to or expended on its behalf	0	0	0	0	0	0
5 The value of services or facilities furnished by a governmental unit to the organization without charge	4,200	4,200	4,200	4,200	4,200	21,000
6 Total. Add lines 1 through 5 . . . . .	17,764	22,265	35,369	79,968	6,024	161,390
7a Amounts included on lines 1, 2, and 3 received from disqualified persons						0
b Amounts included on lines 2 and 3 received from other than disqualified persons that exceed the greater of \$5,000 or 1% of the amount on line 13 for the year						0
c Add lines 7a and 7b	0	0	0	0	0	0
8 Public support (Subtract line 7c from line 6)						161,390

**Section B. Total Support**

Calendar year (or fiscal year beginning in) ▶	(a) 2005	(b) 2006	(c) 2007	(d) 2008	(e) 2009	(f) Total
9 Amounts from line 6	17,764	22,265	35,369	79,968	6,024	161,390
10a Gross income from interest, dividends, payments received on securities loans, rents, royalties and income from similar sources	272	448	520	426	448	2,114
b Unrelated business taxable income (less section 511 taxes) from businesses acquired after June 30, 1975 . . . . .						0
c Add lines 10a and 10b	272	448	520	426	448	2,114
11 Net income from unrelated business activities not included in line 10b, whether or not the business is regularly carried on						0
12 Other income Do not include gain or loss from the sale of capital assets (Explain in Part IV)	0	0	0	0		0
13 Total support. (Add lines 9, 10c, 11, and 12)	18,036	22,713	35,889	80,394	6,472	163,504

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

**Section C. Computation of Public Support Percentage**

15 Public support percentage for 2009 (line 8, column (f) divided by line 13, column (f))	15	98.71%
16 Public support percentage from 2008 Schedule A, Part III, line 15	16	100.00%

**Section D. Computation of Investment Income Percentage**

17 Investment income percentage for 2009 (line 10c, column (f) divided by line 13, column (f))	17	1.29%
18 Investment income percentage from 2008 Schedule A, Part III, line 17	18	0.00%

- 19a 33 1/3% support tests—2009. If the organization did not check the box on line 14, and line 15 is more than 33 1/3% and line 17 is not more than 33 1/3%, check this box and stop here. The organization qualifies as a publicly supported organization
- b 33 1/3% support tests—2008. If the organization did not check a box on line 14 or line 19a, and line 16 is more than 33 1/3% and line 18 is not more than 33 1/3%, check this box and stop here. The organization qualifies as a publicly supported organization
- 20 Private foundation. If the organization did not check a box on line 14, 19a, or 19b, check this box and see instructions



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

10,217

1	Travel	1	
2	Meals and entertainment	2	
3	Fundraising	3	
4	Amortization	4	0
5	Conferences, conventions, and meetings	5	200
6	Depreciation	6	0
7	Depletion	7	
8	Equipment rental and maintenance	8	
9	Interest	9	
10	Supplies	10	
11	Telephone	11	519
12	Unrelated business income taxes	12	0
13	Insurance	13	2,383
14	Bank service charges	14	65
15	Contract labor	15	0
16	Dues and Subscriptions	16	325
17	Director's Liability Insurance	17	2,286
18	Rural Legacy Expenses	18	3,520
19	Web Site and Internet	19	919
20		20	
21		21	
22		22	
23		23	
24		24	
25		25	
26		26	
27		27	
28		28	
29		29	

**Part I, Line 20 (990-EZ) - Other Changes in Net Assets or Fund Balances**

1,587

Description		Amount
1	Unrealized gain on securities	1,587
2		
3		
4		
5		
6		
7		
8		
9		
10		

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

1,500

1,500

	Description	Beginning	End
1	Accounts Receivable	1,500	1,500
2			
3			
4			
5			
6			
7			
8			
9			
10			
11			
12			
13			
14			
15			
16			
17			
18			
19			
20			

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

1,992

1,196

Description		Beginning	End
1	Accounts payable	796	0
2	Unallocated Matching Funds	1,196	1,196
3			
4			
5			
6			
7			
8			
9			
10			